



## EDITORIAL

# The relationship between academic accounting research and professional practice

Accounting  
research and  
practice

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### Abstract

**Purpose** – This editorial aims to consider the relationship between academic accounting research and professional practice.

**Design/methodology/approach** – The paper takes the form of an editorial review and argument.

**Findings** – The paper acknowledges that accounting academic research is important to the higher education system, careers and publishers. However, its impact on teaching, professional practice, and the professions and society is a hotly debated issue.

**Research limitations/implications** – The editorial offers scope for accounting academics to engage with the profession and society as to the impact of their research, an important issue in higher education, not only in Australia, but internationally.

**Originality/value** – The paper provides important commentary on the relationship between accounting research and practice as represented in academic journals.

**Keywords** Accounting research, Business schools, Accounting, Publishing

**Paper type** General review

### Introduction

Accounting research is often conceived as applied research in that the focus of study is made up of technologies and technical practices used by accounting practitioners in social and organisational settings. This stands in marked contrast to the physical sciences where the focus of study is mainly physical matter. Internationally research is generally a requirement for accounting academic career progression, and an important contributor to the development of knowledge and scholarship (Wright and Chalmers, 2010).

The impact of research in some disciplines is easy for the lay person to comprehend, such as in medicine where advances in medical procedures, development of new drugs



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and so on, result in benefits to society. For accounting, this impact is not so easily discernable (Tilt, 2010). For instance, in the field of accounting there have been claims that research has become too far removed from the interests of the profession and practitioners. Researchers in turn point out the shortcomings of current professional practices. Indeed some of the accounting research community go so far as to consider that many practical issues of concern to professional accountants do not warrant the attention of researchers!

### Research detachment

In recent times a number of commentators have indicated that accounting research has become insufficiently innovative and increasingly detached from practice and society (e.g. Hopwood, 2007; 2008; 2009; Baldvinsdottir *et al.*, 2010). Associated with such concerns has been a flurry of recent special journal issues, editors' forums and papers on the apparent research/practice gap in accounting. Some commentaries argue that the ultimate purpose of accounting research should be to improve accounting practice, rather than simply to describe or understand or critique it. Hence a gap appears to have emerged between the concerns of policy makers, practitioners and academics as to the need to identify the impact of accounting research and to establish links between research output, practice and social impact.

In Parker and Guthrie (2010), we reflected on the business school in the age of globalisation. Recent developments in Australia would indicate our analysis was correct. For instance, in 2010 many universities have over-enrolled students, some by as much as 20 per cent, and of course the area for over-enrolment is the business school (*Australian Finance Review*, 2010). This over-enrolment has led to staff shortages, large classes, very high staff/student ratios and issues associated with teaching quality (Parker, 2010; Ryan, 2010). Another important feature of these conditions is the impact on accounting academics' ability to undertake accounting research (Evans *et al.*, 2010). Internationally, several commentators have indicated that business and accounting research has become inefficient, pedestrian and increasingly detached from practice (Moehrle *et al.*, 2009; AACSB, 2008) For example, in the USA, the AAA research impact task force reported that research did have an influence on practice. However they concluded that academia is recognised more for its role as a provider of education and less recognised for professional or practice impacts (Moehrle *et al.*, 2009).

The AACSB (2008) task force on research stated that scholarly inquiry is an essential process that places business schools in a unique and important position at the intersection of management theory, education and practice. It differentiates institutions of higher education from providers of training and from other organisations providing management education while relying on scholarship generated by others for its educational content. They also made several strong recommendations around the issue of the lack of impact of scholarship on the intended audiences.

In the UK and Australia there is considerable focus on the issue of impact of publications and research. This is exemplified in the *Australian Accounting Review* (2010, Vol. 20, No. 1) special forum analysing how research assessment exercises like the Excellence in Research in Australia (ERA) (Taylor, 2009) and the Research Assessment Exercise (RAE) in the UK (Broadbent, 2010; Otley, 2010) affect academics, journals and universities (Northcott and Linacre, 2010). In 2010, the new UK coalition government was still pondering how to take forward the previous government's plans

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to award funding to higher education by assessing the overall quality of research, with around 20 percent of the amount accounted for by the “impact” of research undertaken by an institution.

### Academe versus profession

Historically, there have been a number of publications suggesting a divide between the academic community and the professional community (Bricker and Previts, 1990). Early on the divide was about how to educate accountants and the case for the introduction of accounting degrees (Evans, 2010). This was mainly centred on the concept that accounting was about accounting principles or a broader education than just technical training (Bricker and Previts, 1990). As business schools grew in such countries as the UK and Australia in the 1950s[1], accounting degrees became popular and a broader education began to be offered. From this time a further change could be observed in the establishment of an academia with its requirements adopted from the social science model (e.g. PhD qualifications, a record of publications, concentration on employment of acceptable methodology and theory in research work). These requirements were different from those valued by the practicing accountant, who maintained an emphasis on professional qualifications and technical skills.

Tilt (2010) captures the “schism” between the interests of academics and the interests of practitioners in the following:

- Academics are considered elitists as they speak with their own jargon; they use complex mathematical formulae; they shut out potential practitioner readers by doing this; the aim of the game is to publish at all ends, not to disseminate knowledge or improve practice (Baxter, 1988).
- Practitioners are seen as not being interested in any challenge or debate or challenge to the status quo; they are reluctant to disclose their data, so they want us to help them but they will not let us into their firms (Bricker and Previts, 1990).
- Practitioners often regard jargon as being pretentious. Academics suggest that when you have new ideas and exciting things, new terminology appears. Mathematical formulae are really useful because they are a form of shorthand and help clarity of thought (Baxter, 1988; Bricker and Previts, 1990; Leisenring and Johnson, 1994).

Any discussion about the impact of research on professional practice must include education in the equation. A research/practice/teaching triangle has induced a range of research around these connections. The focus of such studies has been largely internal, namely on whether research impacts practice through accounting education, on courses and through students who become graduates and professional practitioners. Hancock *et al.* (2010) consider 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 practice, the profession and society is clearly a contested ideal (e.g. see Hopwood, 2007; Scapens, 2008; Williams, 2009; Baxter, 1988; Moehrle *et al.*, 2009).

So, has anything changed in narrowing the gap between academia and practice? After more than 50 years of producing university accounting graduates, we are still being told that universities produce narrowly educated and focused graduates who can produce bank reconciliation's, but cannot think critically.

### Signs of change

Arguably there are signs that times are changing. Internationally there are sporadic signs of improving interactions between the accounting profession, higher education providers and academics. This is witnessed by the inclusion of academic work in professional publications; research funding provided by the accounting profession; and the commissioning and publishing of research on contemporary issues facing accounting academics by the accounting profession (e.g. Unerman and O'Dwyer, 2010). For instance, the professional bodies have funded academic research in areas such as accounting for the environment, water accounting, emissions trading scheme, intellectual capital, public private partnerships, and carbon credits and assurance. Academics and practitioners are working together to create new academic discourses and practice in these emerging accountings (e.g. Unerman *et al.*, 2008; English *et al.*, 2010).

Forums for such debates are likely to be facilitated by publishers, who can be seen as gatekeepers to this kind of academic discourse. In recent years Emerald Group Publishing has sought to enable discussion and recognise the debate at the core of its publishing philosophy. Summarised as "Research you can use", it publishes several practitioner-focused journals such as the *Journal of Business Strategy* and *Corporate Governance*, and has encouraged researchers to draw out the social and practical implications of their research through the structured abstracts it uses for all its journals.

While Emerald has tried to bring academic research to practitioners, representative bodies have also been seen to bring the two worlds together by offering academics a platform to communicate with their membership. AAAJ Associate Editors Jeffrey Unerman and Brendan O'Dwyer (2010) published their analysis of accounting research in six of the top-ranked academic journals in the decade leading up to the global financial crisis of 2008 through the Association of Chartered Certified Accountants (ACCA), which represents 140,000 members and 400,000 students globally. In their analysis, they found that of the five broad areas covered in accounting research – such as how the current economic model underlies accounting research and aspects of accounting in certain geographical areas – research in the so-called top journals was both narrow and US-focused. They warn that if the scope of coverage does not widen, then the credibility of accounting research may be irreparably damaged.

### The researcher role

In summary, the role of the accounting academic remains as one of critiquing, challenging, and engaging in debate. That is as important as producing practically useful research. As Evans (2010) argues, what counts as knowledge will remain as contested and needs to be debated and negotiated between the profession, policymakers, practitioners and accounting academics, 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, sponsored specialised conferences and public policy contributions. There is in some quarters an emerging recognition that collaboration between academic research and practice is an important, but not sole determinant for research. As argued above, a crucial key role of academics remains: namely to critique, debate and challenge the status quo. This is an essential path to

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improving the lot of stakeholders, be they investors, minority groups, employees, communities, the accounting profession, government policy or societal conditions.

We still contend that accounting research needs to be socially, politically and institutionally contextualised, theoretically informed, and embracing interdisciplinarity. Without a persistent focus on social, political and organizational settings, our research will become lost in a myopic obsession with accounting technologies and practices so that our potentially wider societal contribution will fail to emerge

### **Other matters**

This editorial also reflects on *AAAJ* as being more than just a publication outlet. We are proud of the A\* rating in the Australian government ERA and *AAAJ* has continued to excel in journal rankings around the world. It maintained its “3” ranking in the increasingly influential UK ABS ranking, which will now remain until 2012, and its usage figures have soared (in the period January-September 2010 there were 198,925 downloads of articles from *AAAJ*) which indicates a likelihood of over 250,000 *AAAJ* downloads in 2010. However, we accept that the notion of scholarship is far broader than publishing. It is resident in the impact of teaching. It also encompasses the individual’s pursuit of learning and understanding through formal research, reading, reflection, discussion, and writing. We have argued in Parker *et al.* (1998), that the value to society of scholarship is then tested and confirmed through its dissemination by such means as teaching, workshops, professional interactions, conversation, conferences and, of course, scholarly publication. Therefore we posit that *AAAJ* and its community can be said to have participated in scholarly endeavours at the highest level in 2010 and continues to make a major contribution to international interdisciplinary accounting scholarship.

This contribution is also greatly enhanced by the support given to the Editors by their institutions. In 2011, we would like to underline the importance of this support in enabling the journal to publish its research at the highest level, and recognize the roles played by the University of South Australia – and in particular its Center for Accounting, Governance and Sustainability – and Macquarie University.

The following briefly outlines some of the activities in which the *AAAJ* community participated over the last year.

### **APIRA Annual Conference – Sydney 2010**

The APIRA 2010 conference was held on 12 and 13 July 2010 at the University of Sydney, Australia. With a reputation for academic rigor, and the participation of world leading researchers, APIRA 2010 attracted a strong representation from interdisciplinary accounting researchers the world over. Some of the most prolific researchers from the UK, Europe, North America, the Asia-Pacific region, and many other countries are represented in APIRA’s International Editorial Committee. A strong interdisciplinary program of research papers and forums addressing the relationships between accounting, auditing and accountability and their social, institutional, economic and political environments was included in the program.

The APIRA 2010 conference began early with an emerging scholars’ forum with over 60 participants. The conference itself attracted over 210 delegates arriving from all parts of the globe. There was a full program, with approximately 158 papers and

seven plenary presentations on the program for the two days of the conference. The conference dinner honoured Professor Richard Laughlin's retirement (a founding member of the *AAAJ* editorial board) from his post at King's College, London.

There were many diverse presentations reflecting the interdisciplinary nature of the conference. APIRA 2010 presented seven internationally prominent researchers as plenary speakers. They included Professor Jan Bebbington (University of St Andrews, Scotland), Professor Barbara Czarniaswka (Göteborg University, Sweden), Professor Jane Broadbent (Deputy Vice-Chancellor, Roehampton University), Professor Chris Chapman (Imperial College, London), editor in chief of *Accounting, Organizations and Society*, Professor Dean Neu (York University, Canada), Professor John Roberts (University of Sydney) and Professor Roy Suddaby (Alberta School of Business, Canada). Professor Barbara Czarniaswka began the conference with a thought-provoking address about the need for "new plots" in finance, considering how the established pattern of "plots" impact on our collective (un)consciousness, particularly in relation to the global financial crisis. As part of APIRA 2010's commitment to lowering its carbon footprint, one of the plenary speakers, Jan Bebbington, filmed her presentation and this was shown during the conference.

As Parker and Guthrie (2010) predicted, this APIRA conference radically reduced its carbon footprint by investigating different greener venues and more environmentally friendly ways of academic interaction. This involved experimentation with video links to present papers and speeches, resulting in a reduced environmental impact of travel to the conference. The other plenary speakers' presentations were also filmed and the videos of their presentations are available to view throughout the conference and afterwards on the APIRA web site (<http://apira2010.econ.usyd.edu.au/virtual/>). The conference web site also has an online blog, allowing the delegates who attended the conference to share their thoughts with other attendees and those who could not attend in person.

Professor Jane Broadbent closed the formal part of the conference with an inspiring "call to arms" about the ways in which accounting academics should create genuine impact, whether this is through teaching, research practice and/or engagement with other disciplines like the arts. She also called for diversity, so that the voices of the marginalized in the academic world can be heard – those of women and other groups who are not seen as legitimate.

The next APIRA conference will be held in Kobe, Japan, on 26-28 July 2013 and is being convened by Professor Katsuhiko Kokubu from Kobe University. He is being assisted by a conference organizing committee represented by the universities of Kobe, Osaka City, Kansei, Kyoto, Kwansei Gakuin, Hosei, and Meijo Universities. This APIRA conference will be the seventh APIRA event, and the second to be held in Japan. As is our tradition, a strong interdisciplinary program of research papers and forums addressing the relationships between accounting, auditing and accountability and their social, institutional, economic and political environments will be included. The APIRA 2013 Kobe web site is already online and provides conference details at <http://apira2013.i.hosei.ac.jp/>

### **American Accounting Association, San Francisco**

The theme for the 2010 meeting, held in San Francisco, was "Global thought leadership". The AAA's strategic plan emphasized the vision of thought leadership.



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This was accomplished through research, education and input on accounting policies and standard setting. More and more countries are debating whether to adopt one global set of financial reporting standards, the largest accounting firms and corporations are multinational, accreditation crosses international borders, and many US colleges and universities are partnering with schools from other countries.

Emerald and *AAAJ* once again had a strong presence at the conference, representing both accounting journals and books. *AAAJ* is the leading title in the Emerald accounting portfolio, which has grown from two journals in accounting in 2005 to 26 in accounting and finance areas in 2011. With the addition of the books portfolio with 15 active book series boasting a very strong authorship and readership in North America, *AAAJ* benefits significantly from the increased exposure it now receives in global markets.

### **European Accounting Association, Istanbul**

Turkey was the host for the 33rd Annual EAA conference, combining a superb location with the academic integrity and reputation of the EAA. This event has been very strong for *AAAJ* in past years, and we were able to hold an Editorial Board meeting there with over 20 attendees.

The conference provided another opportunity for accounting academics from all around the world to strengthen their ties between themselves and to promote advancement in accounting through the exchange of views and ideas. Interdisciplinary and critical accounting research was well represented – much more so than the AAA, where this is still minimal – and many accounting academics in Europe are now well aware of *AAAJ* and its reputation.

### **British Accounting Association, Cardiff**

This year the Welsh capital welcomed the annual BAA conference, hosted in Cardiff's grand City Hall. The BAA, despite its "Britishness", is an international conference, thanks to the number of nationalities represented at the UK's universities. There were also a number of representatives from Europe and Australasia. *AAAJ* is, of course, well regarded in the UK with a quarter of its article downloads taking place there, and this proved to be the main attraction for people visiting the Emerald stand.

### **Emerald books**

Emerald's book team are now actively commissioning new books in the subjects of accounting and finance, to build on its existing books and journals portfolio in this area. For instance, Freedman (2010), *Sustainability, Environmental Performance and Disclosures, Series: Advances in Environmental Accounting and Management*, Volume 4, states that "Accounting as an academic discipline has not made any real strides in addressing social and environmental concerns facing this planet". We now welcome Emma Whitfield, Commissioning Editor for Accounting, Finance and Economics books and book series, and her Assistant Commissioning Editor, Sarah Baxter. The underlying strength of *AAAJ* is its community, and this should receive more support from the publisher with the new team focused purely on developing accounting, finance and economics books and journals.

### **Mary Parker Follett Award**

The *AAAJ* editorial board continues to annually select a paper to be awarded the *AAAJ* Mary Parker Follett Award for Excellence, and in 2009 the winners were Markus J. Milne, Helen Tregidga and Sara Walton for their article “Words not actions! The ideological role of sustainable development reporting” (*AAAJ*, Volume 22, Number 8, 2009, pp. 1211-57). The award has continued to be won by scholars from around the globe, and the winners were awarded a certificate at the APIRA conference.

### **AAAJ special issues**

*AAAJ*'s tradition of championing new and emerging fields of accounting research has a strong future with a range of commissioned *AAAJ* special issues due to be published in the next few years. These include the following subject areas:

- “Cross cultural impacts: the influence of French philosophers and social theorists on accounting research”, Professor C. Richard Baker, Adelphi University, USA; Professor Eve Chiapello, HEC School of Management, France.
- “Climate change, Greenhouse gas accounting, auditing and accountability”, Professor Markus J. Milne, University of Canterbury, New Zealand; Dr Suzana Grubnic, Nottingham University Business School, UK.
- “Key *AAAJ* special issues: reflections”, Professor Garry Carnegie, RMIT, Australia.
- “Accounting and popular culture”, Dr Ingrid Jeacle, University of Edinburgh, Scotland.

### **In conclusion**

*AAAJ* can be identified as a “community journal”, and this manifests itself in several different ways, such as its increasing usage, its continuing high esteem ratings internationally and the continued popularity of the APIRA conference.

As Unerman and O'Dwyer (2010, p. 20) observed:

There is some evidence that this phenomenon is occurring. At the beginning of 2010, for example, a peer-developed journal ranking for use by the Australian government in evaluating the quality of university research included the broadly based *Accounting, Auditing & Accountability Journal* as a top-rated international journal. The same ranking exercise placed some of the more orthodox journals, regarded as top quality among many “mainstream” accounting researchers, lower in the rankings. While many “mainstream” accounting researchers may not have understood how a more broadly based accounting journal such as *Accounting, Auditing and Accountability Journal* could be placed so highly while “their” journals were placed lower in the rankings (this issue was the subject of some lobbying after the rankings were published), this incident may demonstrate that mainstream researchers need to broaden their criteria for what counts as high-quality research or risk marginalisation of the journals that publish their work.

Through this support it is hoped the *AAAJ* community will continue to grow in the future and help influence important debates such as the relationship discussed here between academic research and accounting practice.

### **Note**

1. Of course business schools in US universities as well as accounting instruction had a much longer tenure dating back to the late 1800s.



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