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From fledgling to fledged: how accountants in academia develop their research capabilities

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ABSTRACT

The paper reports on qualitative research carried out with qualified accountants who have made the move into Higher Education, to explore their perceptions of the knowledge and skills, attitudes and behaviours needed by accountants new to academia who wish to develop as researchers.

Semi-structured interviews were conducted with thirteen professionally-qualified accounting academics. Template analysis, based around the cognitive, intrapersonal and interpersonal dimensions of learning (Illeris, 2002), enabled quotes from the interviewees to be used to underpin the new Researching Accountant Development Framework (RADF).

All three dimensions proved key to successful transition. Accountants needed the relevant knowledge and skills and an understanding of themselves and the opportunities provided by an academic environment.

The literature shows the benefits arising from qualified accountants moving into academia and the challenges they may face. The findings in this research and the resultant RADF will help accountants succeed in that transition and develop their research capabilities.

Keywords: Research capabilities, accountants in academia, mid-career transitions into academia, dimensions of learning, practice into academia.

Introduction

The research described in this paper seeks to support the mid-career transition of qualified accountants into academia. The question explored is:

Drawing on their own experiences, what suggestions, thoughts and ideas would professionally qualified accountants working in academia share with newcomers from the profession, to help them develop their research capabilities?

The literature reviewed below identifies a shortage in the supply of accountants in academia in many countries, at a time that the demand to study the subject is increasing. This is a matter of concern to all those involved in accounting education. A solution to the supply problem proposed by Paisey & Paisey (2017, p.73) was to ‘to recruit a professionally-qualified accountant and to develop research capacity on-the-job’. Qualified accountants who make a mid-career transition into academia often choose to do so because they have pre-existing teaching skills. However their success in academia at the highest level will depend on their developing research skills and that is what this paper seeks to address.

The research question outlined above was answered by seeking the views of thirteen professionally-qualified accounting academics whose involvement in research ranged from modest to significant. Their suggestions, thoughts and ideas were sought through semi-structured interviews, based around the three dimensions of their learning, their knowledge and skills (cognitive), their attitude (intrapersonal) and their behaviours (interpersonal). Template analysis enabled quotes from the interviewees to be grouped around the three dimensions, to provide the empirical underpinning for an open access free online resource, the Researching Accountant Development Framework (RADF)

<https://www.icaew.com/groups-and-networks/communities/academia-and-education->

[community/researching-accountant-development-framework](#)). This resource aims to help fledgling accounting academics to develop their research capabilities.

As a former President of a UK accountancy body, the author knew that several thousand of its members had chosen to move to work in academia and education. None had qualified in that sector and usually such a move had been made mid-career. Interestingly around one half of those making the move were women members, despite them representing less one-third of the overall membership of the body in question. The author was keen to help those making such a move to thrive in their second careers.

Contribution

The exploration of the career experiences of accounting academics is an under-researched area and this paper adds to the literature in various ways. The resource underpinned by the research should help address the shortage of practice-experienced accounting academics outlined in the literature. It moves beyond the scope of existing research on career transitions into academia, by looking at how to develop research rather than teaching capabilities. While every Higher Education Institution will have its own induction and mentoring programmes, this research has led to a complementary resource that should encourage individuals to take advantage of any locally available support. Finally, the holistic nature of the framework means that individuals can consider, in a systematic way, the personal and interpersonal aspects of their development, as well as building relevant knowledge and skills. The online RADF resource includes a personal development plan to facilitate this.

The Literature Review below is followed by the Methods and Methodology section. There is then a detailed consideration of the Findings before a Discussion on those findings and, finally, a Conclusion.

Literature review

As mentioned above, two areas of literature underpin the current programme of research. The first explores the relationship between academia and the accountancy profession, identifies that the proportion of professionally qualified accountants in academia is reducing, sets out the problems this is causing and identifies potential solutions. The second relates to the mid-career transition of individuals into academia, the difficulties and challenges they may experience and how these can be overcome. Together the review provides evidence to support the need for the programme of research described in this paper and the resource that has been developed.

The changing relationship between academia and the profession

Accountancy was introduced as an academic discipline in UK universities in the early 20th century (Paisey & Paisey, 2017). One of the defining characteristics of a profession which distinguishes it from a trade is the existence of a related academic discipline (Beattie & Smith, 2012). Initially academics often also worked in practice (Paisey & Paisey, 2017; Zeff, 2019) and there were strong links between academia and practice. The links are not as great today. Zeff (2019) describes how the accounting research landscape was invaded by disciplines such as economics and statistics, not least as a result of accounting and finance departments being subsumed within business schools (Beattie & Smith, 2012). The favoured research methodologies that resulted have led to the narrowing of the range of topics studied by accounting academics. As a result the research endeavours that best meet the needs of academia are not necessarily on the topics of most relevance to the accountancy profession (Beattie & Smith, 2012; Fogarty & Black, 2014; Parker, 2012). While the research is highly valued within academia, the increasing disconnect between researching, teaching and practice poses a threat to the current generation of research-active accounting academics in the UK

who are presently contributing on all fronts (Smith & Urquhart, 2018). More fundamentally it affects the future links between the profession and academia and the ability for each to benefit from the experiences of the other (Beattie & Smith, 2012; Fogarty & Black, 2014; Njoku, Van Der Heijden & Inanga, 2010; Smith & Urquhart, 2018; Wyer & Blood, 2006).

The reduction in professionally qualified accounting and finance academics

There has also been a reduction in the proportion of accounting and finance academics who have professional accountancy qualifications (Fogarty & Black, 2014; Paisey & Paisey, 2017; Smith & Urquhart, 2018.) This is in part because the remuneration achievable in academia is seen as significantly lower than that available in practice (Beattie & Smith, 2012; Paisey & Paisey, 2017; Njoku et al., 2010; Smith & Urquhart, 2018). Meanwhile the introduction of the Research Excellence Framework (REF) in the UK (and equivalent requirements elsewhere) has led to a requirement for research-ready academics who have a PhD rather than a professional qualification (Beattie & Smith, 2012; Njoku et al., 2010; Paisey & Paisey, 2017).

This means it is possible that the next generation of accounting academics will lack professional expertise and experience of current accounting practice (Paisey & Paisey, 2017) despite the benefits such experience can bring. Njoku et al. (2010) contrast professional accountants who acquire much of their knowledge through practice and feedback with academic accountants who acquire theirs through reading and research. The lack of professionally qualified academics may also affect the ability of a university to get exemptions from professional exams, which may impact on who chooses to study there and may ultimately put the faculty at risk (Beattie & Smith, 2012).

What would be the ideal solution?

A proposed solution would involve reconciling the academic and professional accounting orientations within faculty roles (Njoku et al., 2010). The accounting heads of department interviewed by Paisey & Paisey (2017, p.72) agreed that ‘the ideal academic should be able to produce rigorous and high-quality research, be able to teach to a high standard, to fuse academic and professional knowledge and experience, and maintain close and cordial relationships with the wider accounting community’. Paisey & Paisey concluded (ibid, p.73) that the only ways to achieve the required hybrid were either ‘to recruit a professionally-qualified accountant and to develop research capacity on-the-job’ or ‘to recruit a PhD holder and provide extensive professional experience’.

Unfortunately the vast majority of accountancy-related PhD students in the UK are from outside the UK and their funding often requires them to return home on graduating (Beattie & Smith, 2012). The inadequate supply of first-career accounting academics is further exacerbated by the reduced emphasis on relevant degrees by some accountancy bodies in the UK (Smith & Urquhart, 2018). Nor does any of this begin to address the second part of the second proposal of Paisey & Paisey (2017, p.73), namely that those PhD holders acquire ‘extensive professional experience’.

The increasing demand for accounting academics

This shortage of supply can be contrasted with an increase in demand, both in the UK and globally (Annisette, 2007; Smith & Urquhart, 2018; Wyer & Blood, 2006). In their research with accounting and finance academics, Smith & Urquhart (2018) found difficulties in recruiting such academics were widespread in UK Universities, in part attributed to the impact of the REF and the preferred PhD entry route. The age profile and imminent retirement of many senior faculty members only added to the problem (LaRocco & Bruns, 2006; Smith & Urquhart, 2018; Wilson et al., 2014). To fill the gap, Universities have

increasingly been recruiting teaching staff and changing the role description, for example from 'professional tutors' to 'lecturers (teaching and scholarship)', to avoid any potential stigmatisation of teaching-only staff (Smith & Urquhart, p.598). However the workload of such teaching staff is demanding, with little time to develop any research capability.

The changing landscape

In the UK, the recently-introduced Teaching Excellence Framework (TEF) is seeking to enhance the reputation and impact of teaching (and hopefully reduce the stigmatisation referred to above). This has led to teaching role titles often including the word scholarship, as mentioned above, with some time being allocated to scholarship activities. There is also on the horizon in the UK the Knowledge Exchange Framework (KEF) which seeks, inter alia, to develop links between academia and the relevant professions.

More generally Business Schools are currently experiencing tensions between the rounded academics with professional experience that they would wish to recruit and the current emphasis on the REF and the related PhD requirement (Paisey & Paisey, 2017). The TEF and KEF should enable the dial to be moved to some extent, lubricated by the substantial financial contribution that accounting and finance departments often make within any Business School, so that Schools may feel able to revisit their recruitment policies in the new climate.

It would seem from the discussion above that the first option of Paisey & Paisey (2017) of recruiting professionally-qualified accountants and developing their research capacity on the job is potentially more feasible.

Moving into academia mid-career

The second area covered by the literature review is the transition into academia. Whether the approach outlined by Paisey & Paisey (2017) could work depends initially on whether professionally qualified accountants are willing to make that transition. Reasons for moving into academia mid-career extend beyond careerist calculations (Blenkinsopp & Stalker, 2004). Such a move is seen as more of a calling than a refuge from corporate work with individuals wanting to give something back to their profession (Myers et al., 2006; Wilson et al., 2014) and to help develop people (Duff & Monk, 2006). Lifestyle factors such as flexible working also appeal (Duff & Monk, 2006) as does the perception that an academic career could be tailored to one's own interests (Myers et al., 2006). The status of becoming an academic can also feature (Wilson et al., 2014).

In mid-to-late life employment transitions, Owen & Flynn (2004) found that men are more likely to change for career- or money-related reasons, while women are more likely to change for more flexibility, which would enable them to advance work and other commitments. A key element can also be a change in an individual's values, in what matters to them (Bandow, Minsky & Voss, 2007). In this regard, mid-career women are found to seek 'quality experiences in both work and family domains' more than men (Mainiero & Gibson, 2018, p.363). These findings would resonate with the disproportionate number of qualified female accountants, described earlier, who move mid-career into academia.

Simendinger et al. (2000, p.107) identified three elements needed to make an effective transition into academia: task success (can individuals meet teaching and publishing standards?); social interactions success (can they successfully interact with their peers?) and cultural understanding and awareness (can they adjust their cultural paradigm?) Such a transition is holistic in nature and requires 'emotional, cognitive and identity-work' in order to establish oneself in the new culture (Wilson et al., 2014, p.7).

What difficulties and challenges are experienced?

While a University will benefit from the practical experience brought by those making such a transition, the individuals involved can experience significant challenges (Blenkinsopp & Stalker, 2004; Fogg, 2002; Wilson et al., 2014). Although experienced as professionals, the individuals know little about academia and most experience problems in seeking to balance their work and home lives (LaRocco & Bruns, 2006) while the independence and flexibility they thought they had signed up to is not always present (Blenkinsopp & Stalker, 2004).

Unexpected challenges include the teaching itself, being part of a different pecking order and having a new (and sometimes disconcerting) independence (Fogg, 2002). Individuals might experience stress from a variety of factors such as the desire to fit in, concerns about whether they can do the job and the size of the workload they face (Wilson et al., 2014). To add to this, the career move is seen as not easily reversible (Blenkinsopp & Stalker, 2004).

The concerns and stresses are particularly acute amongst those who had given up previously successful careers to make the transition (Bandow et al., 2007) and are now having to cope with being in much more junior roles (Blenkinsopp & Stalker, 2004). Simendinger et al. (2000) refer to the significant loss of power experienced and that starting again in a new environment, once one has been at the top, can be a humbling experience. Louis (1980, p.333) had encapsulated many of the issues identified above in the phrase ‘culture shock’. Meanwhile Blenkinsopp & Stalker (2004, p.421) emphasise the importance of sensemaking, quite literally making sense of the new environment using the lenses of past and current experiences and what is hoped for in the future, and how individuals are engaged in a dynamic and adaptive process of ‘becoming’. Hagar & Hodkinson (2009, p.633) also see the metaphor of ‘learning as becoming’ as a holistic way of understanding learning, ‘people become through learning and learn through becoming’; a very relevant concept in the context of ‘culture shock’ and career transition.

How existing academics respond to the organisational politics can be seen to add to the tension. Once a newcomer is in post, the attitudes of others to any previous experience may become ambivalent (Blenkinsopp & Stalker, 2004) with Wilson et al. (2014, p.9) describing this as a mixture of 'welcome and indifference'. New recruits found they were often left alone to discover what skills they needed (Fogg, 2002; Simendinger et al., 2000), while 'boundary protection' could lead to them having to sink or swim as they learnt how to navigate the new organisation (Wilson et al., 2014, p.10).

A majority of second-career academics described varied levels of ambivalence about feeling prepared to teach, to conduct research or to publish (LaRocco & Bruns, 2006; Wilson et al., 2014). For some, even their identification with the label 'academic' was problematic. However research was seen as the area where it was most difficult to develop and keep credibility and some expressed great trepidation about participating in the academic research 'game' (Blenkinsopp & Stalker, 2004). Santoro & Snead (2013) found that the participants in their research did not see themselves as 'real' academics because they did not yet have research experience.

What possible solutions are suggested?

The researchers who have described the challenges above have also proposed solutions (Blenkinsopp & Stalker, 2004; Duff & Monk, 2006; LaRocco & Bruns, 2006; Simendinger et al., 2000; Wilson et al., 2014). Duff & Monk (2006) emphasise the need for effective induction programmes. Simendinger et al., (2000) recommend that individuals should develop supportive relationships and be encouraged to try to tune into the new culture and change their lenses so they view it with fresh eyes. Wilson et al., (2014, p.11) see mentoring as a key ingredient, recommending that individuals need a 'seasoned and concerned' mentor, while Blenkinsopp & Stalker (2004, p.426) suggest contact is made with experienced

academics to try to understand the rules of the research ‘game’ and how to ‘get published’. Meanwhile Bandow et al. (2007) caution that everyone contemplating a transition into academia will have different needs, depending on their motivational and demographic considerations.

Conclusions from the literature review

The literature review has highlighted the importance of an effective link between academia and the accountancy profession and identified that the proportion of professionally-qualified accountants in academia is reducing despite their valuable ability to ‘fuse academic and professional knowledge and experience’ (Paisey & Paisey, 2017, p.72). The literature highlights the reasons why UK universities are currently seeking to recruit PhD holders, but recognises that this pipeline is too small to meet the increasing demand. The other proposed solution identified is to recruit ‘professionally-qualified accountants and develop their research capacity on-the-job’ (ibid, p.73), a solution that is also appealing in the context of the introduction of the TEF and now the KEF initiatives in Higher Education in the UK.

The second part of the review then visited the challenges that may be facing mid-career professionally-qualified accountants who choose to make that transition and how they might be overcome. The research question emerging from the review and addressed in this paper is:

Drawing on their own experiences, what suggestions, thoughts and ideas would professionally qualified accountants working in academia share with newcomers from the profession, to help them develop their research capabilities?

Methods and methodology

In the introduction it was explained that the above research question was being explored in order to provide the empirical underpinning for an online resource. That resource has been

developed using a framework based on three dimensions of learning already used by the author in other contexts (Lindsay, 2016; Lindsay Kerawalla & Floyd, 2017; Lindsay & Floyd, 2019). Her use of them drew on the work of Illeris (2002) and Kegan (2009). Having studied over thirty different theories of learning, Illeris (2002, p. 18) concluded that ‘all learning comprises three different dimensions’. He initially referred to the three dimensions as cognition, emotion and society, emphasising that these were not discrete and that all learning would embrace the three dimensions to some extent. Kegan (2009) identified three equivalent lines of development which he referred to as cognitive, intrapersonal and interpersonal. The cognitive dimension relates to the development of knowledge, skills and understanding, the intrapersonal dimension to the assimilation of knowledge and the development of the individual and the interpersonal dimension to an individual’s interaction with others and with their environment. Collectively the three dimensions provide a holistic approach to an individual’s learning, each having a key role to play. Several significant research projects aimed at identifying the key skills needed for the 21st Century have also concluded that the cognitive, intrapersonal and interpersonal are the three critical domains of learning (Lamb, Jackson and Rumberger, 2015; Pellegrino and Hilton, 2012; Voogt and Roblin, 2012). The blank framework at Figure 1 is bounded by the three dimensions of learning. It shows nine spaces to which any suggested activities or ideas related to learning could be allocated, according to how they could be seen to align with those three dimensions of learning.

Figure 1 Nine learning ‘spaces’

Before the research began, an interview schedule was drawn up to enable an individual’s learning experiences to be explored in the context of the three dimensions of learning (Appendix 1). The author wished to have as much diversity as possible among her interviewees whilst keeping the overall size of the research project manageable. As a result, she interviewed thirteen professionally-qualified accountants now working in academia. Some were very experienced academics; others relatively new to the sector. This was a conscious decision as it was felt that the differing perspectives would all add value. Nine of the interviewees were female and four male. Nine were members of the same professional body as the author and four were members of other professional accountancy bodies. Eleven were based in the UK and two outside the UK. A summary of those interviewed is at Table 1.

Pseudonym	Current academic role
Andrew	Professor involved in teaching and research
Barbara	Lecturer - 80% teaching and 20% scholarship contract
Carol	Associate Professor with teaching-intensive contract

Dina	Lecturer - 80% teaching and 20% administration contract
Eric	Principal Lecturer - 100% teaching contract
Frank	Senior Lecturer - 80% teaching and 20% research
Grace	Professor involved in teaching, administration and research
Harry	Principal Lecturer - 50% management, 25% teaching and 25% research
Isabel	Senior Lecturer - 100% teaching
Julia	Senior Teaching Fellow doing some scholarship
Kath	Senior Lecturer involved in teaching, administration and research
Lucy	Teaching Fellow - 80% teaching and 20% research
Margaret	Principal Lecturer - 20% teaching, 60% administration and 20% research

Table 1 Pseudonyms and current roles of interviewees

Over the summer of 2018, interviewees took part in semi-structured interviews, lasting around an hour. Each was asked about the skills and knowledge they felt were needed by a researcher, how doing research could change how they felt about themselves and how they had, or might, share the findings of any research they undertook. The interviews were recorded and transcribed and the transcript and role descriptor shown in Table 1 agreed by each interviewee. Ethical approval had previously been sought and given for the programme of research and subsequent development of a resource.

Analysis of transcripts

The overarching approach to coding the transcripts is shown in Table 2. The nine spaces in Figure 1 were used as (as yet unnamed) a priori codes for the template analysis undertaken (Crabtree and Miller, 1999; King, 2012). Each transcript was studied, quotations about

learning experiences identified and each quotation allocated to one of the nine ‘spaces’ in the blank framework.

Dimensions of learning	Allocation of quotes	Example interview questions
COGNITIVE	Quotes about the knowledge, skills and understanding that needed to be developed by researchers	How are you developing the knowledge, skills and understanding that you think you need?
INTRAPERSONAL	Quotes about how new identities, attitudes and mindsets were developing or expected to develop during the research process	What is the biggest difference getting involved in research has made to you?
INTERPERSONAL	Quotes about behaviours and activities relating to sharing research ideas and findings	What have you done to try to take forward your research and share your findings?

Table 2 The approach to coding the transcripts

Initially the transcripts from three interviewees with differing levels of research experience were coded and potential quotations for the resource identified. These were then allocated to the nine ‘spaces’ and used to form an initial set of themes. Initially between 2 and 4 sub-themes were identified within each ‘space’. Based on the analysis of the first three transcripts, tentative titles were given to each of the nine ‘spaces’. Five further transcripts were then analysed, the quotations allocated and the themes and titles revisited. The process was then repeated with the final five interviews.

As the nine spaces are contiguous, inevitably some quotes could have been put in more than one space but quotations were analysed according to whether they described knowledge, skills and understanding; attitude; behaviour; or a combination of these. Interestingly, although the interviewees had been asked in turn about each of the three dimensions, the quotes for each of the nine ‘spaces’ by no means emerged on a linear basis, but arose throughout each of the interviews. Between 20 and 35 quotes were identified from each transcript and used to inform the themes and sub-themes. The nine main themes that finally

emerged from the process are shown at Figure 2. These have been numbered for ease of reference in the discussion that follows.

Figure 2 The main themes arising from the analysis

Changes had been made to the descriptors for the nine themes and the sub-themes as the three groups of transcripts were gradually brought together, in the process described above. The quotations were collated into a document where all the potential quotes for any theme or sub-theme could be examined. Individual quotes were then moved within a sub-theme or to another sub-theme as required. Themes and sub-themes were split or spliced together, where appropriate, in the manner described by Crabtree and Miller (1999). For example, under the theme, *engaging with others* it became hard to distinguish between *talking to colleagues* and *sharing your research* and so the codes were combined. Similarly, under the theme *thinking things through*, *thinking through the options* and *appreciating the differences* were brought together as *understanding the implications for you*. The labels for three of the nine main themes also evolved to those shown in Figure 2, which reflect better the final sub-themes in each area. Of particular interest was that the initial theme *growing in confidence* changed to

how you may be affected, not least because it transpired not all the interviewees had grown in confidence.

Once the analysis had been completed, the quotes that were to accompany the resource and the proposed framework were then shared, in confidence, with each interviewee who was asked if they wished to amend their quotes in any way. A few very modest changes were requested and made.

Findings

It transpired that a majority of the interviewees had moved into academia after teaching students at professional accountancy colleges. While some had joined academia shortly after qualifying, most had made the move mid-career, with some describing the move as their ‘second career’. Often the move had been connected with seeking work-life balance, including being able to work part-time, and with being able to make a difference to society. About a quarter of the interviewees now have doctorates and a similar number are studying for a doctorate while others are working towards other qualifications. It transpired that a small minority were not currently planning to develop their research skills.

Mention was made above of how the nine main themes and the sub-themes supporting each emerged. The nine main themes have been divided into three groups, relating to the three dimensions of learning. The group relating to the cognitive dimension is described as *Developing research knowledge and skills*. *Changing yourself* was chosen as the overarching descriptor for the second area relating to the intrapersonal dimension. In 1928 Aldous Huxley (2004) had written ‘I wanted to change the world. But I have found that the only thing one can be sure of changing is oneself’. *Changing yourself* was seen as a necessary building block towards *Changing your world*, the overarching descriptor chosen for the

themes most linked to the interpersonal dimension. The overarching descriptors and main themes are summarised in Table 3. The main themes and sub-themes for each area then follow in Tables 4, 5 and 6 together with the findings in each area.

Overarching descriptors	Main themes
Developing research knowledge and skills	<ul style="list-style-type: none"> • Understanding research (1) • Engaging with others (2) • Bringing research to practice (3)
Changing yourself	<ul style="list-style-type: none"> • Thinking things through (4) • How you may be affected (5) • Developing resilience (6)
Changing your world	<ul style="list-style-type: none"> • Being proactive (7) • Developing your networks (8) • Making a difference (9)

Table 3 Overarching descriptors and main themes

Developing research knowledge and skills

The first overarching area is most aligned to the cognitive dimension and includes the most traditional aspects of learning. Without relevant knowledge and skills there can be no understanding of research. The main themes and sub-themes for this area are set out in Table 4.

Main themes	Sub-themes
Understanding research (1)	<ul style="list-style-type: none"> • Understanding the basics • Literature and writing • Methods and methodology
Engaging with others (2)	<ul style="list-style-type: none"> • Enlisting support • Having a mentor • Talking to colleagues and sharing your work
Bringing research to practice (3)	<ul style="list-style-type: none"> • Bringing research into teaching • Research informing practice • Combining teaching and research

Table 4 Developing research knowledge and skills

Understanding research emerged as the descriptor for the theme most directly related to cognition. The three sub-themes that led to that choice of title were *understanding the basics*

and then two specific areas relating to knowledge and skills; *literature and writing* and *methods and methodology*. One academic, currently only involved in teaching, recognised that there was much more to be understood:

I think there's more I could learn about research. There seems to be just this way of doing things that is so different to the way I choose to do things, but you have to follow those rules because those are the rules of the club. (Carol - Associate Professor with teaching-intensive contract)

Experienced researcher, Andrew counselled that getting involved in research is 'very much a long-term journey so it's not something that can be rushed' and another experienced academic's advice was that:

You have to be ready to cope with the fact that [research is] messy and it goes forwards and backwards ... and that there's no right answer, it's grey. (Grace, Professor involved in teaching, administration and research)

The novice researchers interviewed were aware they had specific gaps in knowledge and skills, for example around collecting and analysing data, with writing being seen as one of the hardest skills to develop:

With all of my years of business experience, if you said to me, write me a business report, I would do it straightaway, no problem. And I would do the relevant research. Whatever is necessary. But going through the academic process, it took me a while to realise that it is a different process, I quite often struggle with that. (Kath, Senior Lecturer - 40% teaching, 40% administration and 20% research)

Engaging with others

In this second area interviewees identified *enlisting support, having a mentor and talking to colleagues and sharing your work* as actions that would help develop the necessary knowledge and skills mentioned above. The following quote summarises the benefits perceived from having a mentor, an idea recommended by most of the interviewees:

The parameters are different. It's a different game. And it's about learning the rules of that game. And sometimes having someone show you the rules of the game. Because in academia, I think they might be a bit more implicit rather than explicit. And I think if you can identify a good mentor who is willing to devote some time and energy into helping you, I think that's probably a good thing to do. (Lucy, Teaching Fellow - 80% teaching and 20% research)

Bringing research to practice

The third main theme, which lies at the heart of the framework, involves the cognitive, and some interpersonal and intrapersonal dimensions of learning. In other contexts, this might be described as 'learning at work'. The sub-themes that resulted in the overall theme descriptor were *bringing research into teaching, research informing practice and combining teaching and research*. The following quote demonstrates all these aspects:

I used to manage to give one or two lectures on most courses about my research and I would use the insights from the development of my research. Also in terms of research methods, when I was supervising student dissertations I would obviously talk the students through the methods they were using, based largely on my own experience. (Andrew - Professor involved in teaching and research)

Meanwhile early-career lecturer Barbara, who was involved in scholarship activities rather than research, was pleased that the action research and reflection she had been involved in had made her a better lecturer and had informed her practice.

The sub-themes emerging in this first dimension have included few surprises. Anyone new to research would recognise these as three key building blocks.

Changing yourself

Meanwhile the second area includes deeper and less expected aspects of learning. The second overarching theme, *Changing yourself*, is most aligned to the intrapersonal dimension of learning. As such it covers how individuals assimilate and respond to learning, including some rather painful learning experiences that the interviewees describe. This is the area where those moving into academia may experience significant difficulties and where the experience of others, and in particular realising that others who are now very successful once felt as they currently do, will help reassure fledgling academics. It encompasses themes 4-6, as shown in Table 5.

Main themes	Sub-themes
Thinking things through (4)	<ul style="list-style-type: none"> • Understanding the implications for you • Considering doing a qualification • Working out your next steps
How you may be affected (5)	<ul style="list-style-type: none"> • Issues around confidence • What might be different? • The perceptions of others
Developing resilience (6)	<ul style="list-style-type: none"> • Coping with feedback • Finding time for research and study • Managing your workload

Table 5 Changing yourself

Thinking things through

The three sub-themes that emerged in the first intrapersonal area were *understanding the implications for you*, *considering doing a qualification* and *working out your next steps*.

These were all thinking activities that needed to be informed by knowledge and so the overall descriptor identified was *thinking things through*. The recognition that involvement in research is a long-term commitment emerged under this theme:

I think you have to see that developing as a researcher is something that will be with you for your career. (Grace, Professor involved in teaching, administration and research)

Meanwhile a keen area of interest was understanding whether a PhD was needed to progress in academia:

Whether I can get to professorial level without a PhD, in theory, yes, I can. Not easily, but there is a pathway. But I've just got a feeling that the ranks will close, and it will be something where if I don't have a PhD, they'll want some research outputs. (Eric, Principal Lecturer - 100% teaching contract)

How you may be affected

The previous theme referred to how interviewees had thought things through. This next, deeply intrapersonal theme reflects how experiences had affected interviewees. As Table 5 shows, three themes emerged in this area; *issues around confidence, what might be different?* and *the perceptions of others* which led to the title, *how you may be affected*. The potential loss of confidence is described in the following quote:

It is really good to get involved in research, but be careful, it's a massive area, there's lots of strange language like ethnography, phenomenology, where you'll just say 'what on earth is that?' And it's easy to start questioning yourself and to lose confidence. (Isabel, Senior Lecturer - 100% teaching)

A significant loss of confidence had indeed been experienced by several interviewees. One, with considerable previous success, felt that she had never felt so unsure of herself and so lacking in confidence as she had in an academic role; another did not yet feel she was an 'academic' even though she would shortly be completing her PhD. Some light at the end of

the tunnel was offered by Harry, a more seasoned researcher, who described how early on he had felt overawed by the complexity of academic papers but now, if he could not understand something, he assumed it was a poorly written paper.

Another area that prompted a lot of comment was the question of how others in academia perceived professionally-qualified accountants who may well have moved into academia mid-career. Carol, who had a teaching-intensive contract, felt that a further qualification gave you ‘a lot more credibility and your colleagues perceive you quite differently’ whilst relatively new academic Barbara added, ‘there’s an overall feeling that if you’re not doing research, you’re not really an academic’.

Another interviewee reflected on this issue in some depth:

I appreciate that if it is your first and only career, these people coming in from the outside are quite a strange species potentially. ... I don’t think it’s any particular animosity towards the group who are coming in, but it’s a sense of threat that this is going to be a different university from the one that [first-career academics] are familiar with. (Julia, Senior Teaching Fellow doing some scholarship)

Developing resilience

Further concerns were raised by interviewees in the third and final intrapersonal area of the framework, where the three topics informing the title, *developing resilience*, were *coping with feedback*, *finding time for research and study* and *managing your workload*. Coping with feedback about academic writing was one area where there were very differing reactions. The advice given by experienced researcher Andrew was that ‘the feedback tends to be very robust and if you become too sensitive about it then it will destroy you’. However

while interviewees such as Harry did not have a problem ‘separating out someone criticising an idea with someone criticising me’ others found it much more difficult:

One thing I didn’t appreciate I would take so personally was the critique. (Kath, Senior Lecturer involved in teaching, administration and research)

Well, it is a tough thing to deal with, I will be honest. When someone says, ‘You can’t write at all’. (Lucy, Teaching Fellow - 80% teaching and 20% research)

Another area where resilience was required was in managing time and finding time for research. Andrew felt that the professional accountancy training and ethos should give academics entering from that route good tools to manage their time more effectively. Nevertheless he commented that ‘doing a part-time PhD requires you to be quite ruthless’. However, the contrasting concern was that if individuals took such a robust approach when they were in a teaching or management role, then the support they gave to students might suffer. A middle way was suggested by Isabel that involved ‘managing my own time, being efficient with the workload allocation I’ve got, and trying to find time within the workload allocation’ for research, but recognising some study would be in her own time.

The three areas making up *Changing yourself* have included a range of suggestions and thoughts around the need for individuals to reflect, review and amend how they do things as they adapt to the new persona of a researcher. These challenges are likely to be more difficult when encountered mid-career.

Changing your world

The final section, *Changing your world*, completes the transition across the bottom layer of the framework, gradually moving to a more external perspective and aligning with the Interpersonal dimension of learning. The themes that emerged will help fledgling researchers

see how they can begin to make a difference through their research. It will help them realise, even at a very early stage in their careers, the importance of being proactive, building wider networks and sharing any research outputs. It encompasses themes 7-9, as shown in Table 6.

Main themes	Sub-themes
Being proactive (7)	<ul style="list-style-type: none"> • Pursuing your interests • Trying things out • Making the most of available funding
Developing your networks (8)	<ul style="list-style-type: none"> • Attending conferences • Talking about your research • Publishing your research
Making a difference (9)	<ul style="list-style-type: none"> • Finding something new • Contributing to society • Contributing to the accountancy profession

Table 6 Changing your world

Being proactive

Proactivity is a recurring attitude across many of the themes but *being proactive* also features as the overarching descriptor for this theme placed midway between the intrapersonal and interpersonal dimensions. The sub-themes it is built on are *pursuing your interests*, *trying things out* and *making the most of available funding*. Interviewees were keen to emphasise the importance of being both curious and motivated:

I think you need a bit of a thirst for developing new knowledge and understanding.

(Andrew - Professor involved in teaching and research)

My PhD is something I am very passionate about. It's not just a matter of a cynical way to get through it. (Lucy, Teaching Fellow - 80% teaching and 20% research)

Most of the interviewees described how they had gradually shaped their careers, as opportunities arose and their circumstances changed. Research was seen as a journey of discovery:

You start out on a journey on the PhD, and you find out as you're going what's useful for you and what's not and things that are helpful for you. (Isabel, Senior Lecturer - 100% teaching)

While not knowing where her academic career might lead, one interviewee early in her academic career described her proactive approach:

Pointing in the right direction, talking to the right people and following my interests is a brilliant way of me doing it. (Barbara, Lecturer - 80% teaching and 20% scholarship contract)

There was strong support for making the most of any available funding that could help development and, in particular, attendance at conferences. One interviewee mentioned that her university had an 'enrichment fund'; another described how she and her colleague were hoping to use funding to raise their profile:

The University has some teaching funding and I've got together with another teaching-focused Lecturer, and we're going to try to do some research. Then, we're hoping that perhaps we could speak at some conferences. Maybe this will make myself and my colleague visible. Because, right now, we're completely invisible. (Dina, Lecturer - 80% teaching and 20% administration contract)

Developing your networks

The last two themes are firmly rooted in the interpersonal dimension. The first, *developing your networks* was built on three elements; *attending conferences*, *talking about your research* and *publishing your research*.

Conferences were universally seen as a key, but sometimes unnerving, opportunity:

Academic conferences and the networking at conferences are really, really important because you will meet people who may become really influential in your career.

(Andrew - Professor involved in teaching and research)

Julia shared her experience as a novice researcher and how a colleague persuaded her they should jointly take a paper to a conference. While he presented the paper she was introduced as the co-researcher and answered some questions, an experience she found really boosted her confidence. Meanwhile experienced academic Grace still remembers that ‘the first conference I presented at was probably one of the most terrifying things I ever did’.

One of the benefits of conferences was seen as meeting individuals from other institutions researching in similar areas:

People who are working in my research area ... are very, very keen to talk, which is great. So, I feel like it’s an untapped resource. (Isabel, Senior Lecturer - 100% teaching)

Publishing in journals was seen as another challenging and potentially dispiriting experience with relatively new researcher Lucy commenting ‘Until you’re in it, it’s hard to appreciate quite how tricky it is’. However, it was agreed that there seemed little point in doing research if you were not going to share your findings. Early-researcher Julia described how working with a colleague who was a journal editor had helped her develop her understanding of the ‘getting published aspects’.

Making a difference

The ninth and final theme that was identified related to the outputs of research. Three sub-themes emerged: *finding something new*, *contributing to society* and *contributing to the*

accountancy profession and led to the overarching title *making a difference*. The first quote emphasises how rewarding research can be:

Finding out something new would be so exciting. Exciting is a really good word to use here. The experience and excitement of doing something like that and discovering something like that and for it to be implemented would be amazing. (Dina, Lecturer - 80% teaching and 20% administration contract)

For others, their whole career in academia had been based on wanting to make a difference:

My main motivation to go into the academic world in the first place was to try somehow to make some sort of contribution to society. ... I have the same motive for my research. I myself have always been motivated by doing research that has a more direct practical implication ... because I think there's a potential to make a difference by doing it. (Andrew, Professor involved in teaching and research)

More specifically, experienced academic Grace also really valued the opportunity she had had to represent academia at meetings and discussions within her professional accountancy body, and how important it was to her to make this 'contribution to the profession'.

The final quote below brings together many of the previous themes into one telling comment:

You need to be quite resilient and you need to be quite a self-starter because no-one will say to you 'we think you should start research'. (Lucy, Teaching Fellow - 80% teaching and 20% research)

Before moving to the Discussion it must be emphasised that while the nine sub-themes in the Findings section have been introduced linearly and discretely, learning is holistic in nature and any learning experience will include elements of all three dimensions of learning.

Discussion

The motivations of the interviewees for making the move into academia very much reflected those expressed in the literature: the desire to give something back to their profession (Myers et al., 2006; Wilson et al., 2014), lifestyle factors (Duff & Monk, 2006) and the fact that disproportionately more women members had made the move, for reasons such as those outlined by Mainiero & Gibson (2018) and Owen & Flynn (2004).

In the cognitive domain, as predicted by Blenkinsopp & Stalker (2004), research was seen as a very challenging and mysterious ‘game’, with some interviewees recognising they did not yet understand the ‘rules’. The mentoring advocated by Wilson et al. (2014) and the need for supportive relationships, mentioned by Simendinger et al. (2000) were recommendations mentioned by almost all interviewees. As described by Santoro and Snead (2013), some of the interviewees who were relatively new to academia also did not see themselves as ‘real’ academics because of their lack of research experience.

It was around the intrapersonal domain, the area concerned with ‘Changing yourself’ where the biggest concerns were expressed by interviewees. Some talked very intently about their loss of confidence, their difficulties in coping with feedback and the perceived lower status of those without post-graduate degrees or on teaching-only contracts. These all reflect issues inherent in moving to a more junior role (Blenkinsopp & Stalker, 2004), of there being a different pecking order (Fogg, 2002), of potential ‘boundary protection’ by existing academics (Wilson et al., 2014, p.10) and the perceived stigmatisation of teaching (Smith & Urquhart, 2018).

Meanwhile, in the interpersonal domain, the area of ‘Changing your world’, the interviewees saw more opportunities than were mentioned in the literature. While interviewees saw trying to get ‘published’ as another ‘game’ where they needed to learn the ‘rules’ (as had

Blenkinsopp & Stalker, 2004) there was a very strong recommendation from interviewees that those new to research should seek opportunities to attend academic conferences; ideally to participate, but in any event to develop wider academic networks. The comment from a teaching-focused Lecturer that she and a colleague were going to try to start doing some scholarship-related research so they could present at conferences, 'Because, right now, we're completely invisible,' highlights the value that can come from this for fledgling researchers.

Overall the phrase 'culture shock' (Louis, 1980, p.333), describes well the experiences of the interviewees who were newer to academia. Wilson et al. (2014, p.7) comment that the process of transition requires 'emotional, cognitive and identity-work' in order to establish oneself in the new culture; the dynamic and adaptive process of 'becoming' described by Blenkinsopp & Stalker (2004, p.421) and referred to by Hagar & Hodkinson (2009, p.633) with their comment that 'people become through learning and learn through becoming' This all resonates well with the holistic nature of the RADF framework, with its emphasis on the knowledge and skills, attitude and behaviours needed if an accountant moving into academia wishes to develop their research capability.

Finally the caution expressed by Bandow et al. (2007) that everyone contemplating a transition into academia will have different needs, depending on their motivational and demographic considerations, has been demonstrated by the variety of the responses and experiences of the early-career academics who were interviewed, and highlights the need for support tailored to an individual's circumstances.

Conclusion

This paper first reviewed the current and changing landscape in accounting academia and identified that encouraging professionally-qualified accountants to move into academia and then develop their research capabilities could help address the shortage of accounting

academics and bring in new recruits with valuable professional experience. The research has drawn on the experiences of the professionally-qualified accountants interviewed and identified the suggestions, thoughts and ideas they would wish to share with newcomers from the profession in order to help them develop their research capabilities.

The experiences of the interviewees suggest that research is viewed as challenging, with the support of more experienced colleagues seen as a key ingredient for success. The value research brings to teaching is recognised. A mid-career move into academia has not always proved easy and to succeed both confidence and resilience were felt to be needed. However, interviewees had sometimes found these to be in short supply, both in their own institution and when they subjected their work to external scrutiny. Overall, interviewees prized highly the opportunity to make a difference through their research.

The template at Figure 1 proved an effective way to explore learning experiences across the three dimensions – cognitive, intrapersonal and interpersonal. It is hoped that the framework that emerged at Figure 2, and all the quotes underpinning it, will provide in the RADF a valuable resource for fledgling accountant researchers, particularly those entering academia mid-career. The resource can be used first to enable new and potential entrants to reflect on the quotes provided and then to prompt them to begin to work on their own personal development plans.

Collectively the interviewees have provided invaluable insights for fledgling researchers, that should help them realise that developing research capabilities is a challenging but ultimately rewarding endeavour. The feelings of distress expressed by some interviewees show that the resource could be a timely intervention. It is also relevant in the context of the recent introduction of the TEF. Accountants moving into academia from industry or the profession

should be ideally placed to use their existing links, both to enhance their teaching and the reputation of the institutions where they work.

Inevitably any research based on a modest number of interviewees will have limitations, but the author sought to find a diverse range of contributors (for example with differing levels of research experience, from different accountancy bodies, based in different countries) and in the template analysis gradually brought all the transcripts together to ensure all contributions were reflected. In due course further research will be undertaken to assess the impact of the RADF and whether and how it is helping accountants new to academia to develop their research capabilities. The findings from this research also suggest that further research to explore the resilience and confidence issues experienced by those who have moved into academia mid-career could also prove to be of value.

The exploration of the career experiences of accounting academics is an under-researched area and this paper has added to the literature in an effort to address the shortage of practice-experienced accounting academics outlined in the literature. It moves beyond the scope of existing research on career transitions into academia, by looking at how to develop research rather than teaching capabilities. The research has led to the RADF, a complementary resource that also encourages individuals to take advantage of any locally available support. The holistic nature of the framework means that individuals can consider, in a systematic way, the personal and interpersonal aspects of their development, as well as building relevant knowledge and skills. In due course, further research will assess the impact of the RADF.

Finally, although this resource has been developed in the accountancy context, it could well have relevance for all those making mid-career transitions into academia. The challenges faced are by no means unique and the quotations are about general learning experiences. The resource would seem to have the potential to act as a prompt to other newcomers to consider

moving beyond teaching-only roles and so avoid the risk, as expressed by a teaching-only interviewee, of being ‘completely invisible’.

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Interview framework for fully fledged researchers

N.B. Parallel versions will be drawn up for those who are fledgling researchers or who have not yet started on any research-related activities but are in teaching-only roles.

Opening protocols

I want to explore with you your learning experiences as you have developed as a researcher.

It would be helpful if you could first tell me a little about what has happened since you moved into academia, both in your work role and as a researcher.

There are three areas I would like us to cover in this interview:

- A. Any activities that helped you develop the knowledge and skills needed to carry out research
- B. How the skills and mindset you have developed as a researcher have changed how you go about doing things
- C. What you have done to try to take forward and share your research findings

A. Knowledge and skills

A1. First can you tell me how you developed the knowledge and skills you needed to carry out research?

(Probe for any specific research activities, formal qualifications, developing their knowledge of literature and their own areas of research interest, developing methodological and writing skills, finding the time to develop as a researcher)

A2. How did you find the time to develop as a researcher?

A3. What have you learnt about being a researcher in academia?

(Probe for any links between their research and their teaching, were there any relationships at work that were important?)

A4. Is there anything you wish you had done differently?

A5. What advice would you give to an accountant new to academia who wishes to become involved in research?

B. Your skills and mindset

B1. Next can we talk about how the skills and mindset you have developed as a researcher have changed how you go about doing things, either in your general academic role or in any further research you have been involved in.

(Probe for ways in which getting involved in research may have resulted in different skills, in a different approach/mindset, in a different attitude by you or by others to you.)

B2. What is the biggest difference becoming a researcher has made to you?

B3. What have you learnt about yourself and about how others respond to you since you got involved in research?

B4. Is there anything you wish you had approached differently as you developed as a researcher?

B5. What advice would you give to an accountant new to academia about the impact getting involved in research could have on them?

C. Sharing your research

C1. After you became involved in research, what did you do to try to take forward your research and share your findings?

(Probe for any ways research opportunities were explored or findings disseminated.

When/how did the interviewee contact others with related research interests? What publication or speaking opportunities did they seek? To what extent did they promote their work online or engage with social media?)

C2. Have there been any changes in your role, responsibilities or status in the University because of your research expertise?

C3. What have you learnt about how you interact with colleagues inside and outside your university since you got involved in research?

C4. Is there anything you wish you had done differently?

C5. What advice would you give to an accountant new to academia who wishes to develop a research profile and share their findings?

Closing protocols

June 2018