"Same Play, Different Actors? Comparing The Research-practice Gap In Management Accounting In Australia And Germany"

Dr Basil Tucker  
University of South Australia, Adelaide, South Australia  
Basil.tucker@unisa.edu.au

Professor Dr Stefan Schaltegger  
Leuphana University, Lueneburg, Germany  
schaltegger@uni.leuphana.de

ABSTRACT  
Despite repeated concerns raised by senior management accounting academics about the extent to which research engages with practice, it has been argued that the ‘gap’ between academic research and practice continues to persist. How widespread this apparent concern is, however, has not been extensively investigated, the views of non-academics have rarely been canvassed in this conversation, and rigorous examination of this issue from a theoretical frame of reference is rare. The aim of this study is to compare and contrast perceptions about the research-practice ‘gap’ as it may apply within management accounting, from the perspective of professional accounting bodies in Australia and Germany. Drawing on diffusion of innovations theory, we collect and analyse data from a questionnaire survey and subsequent interviews with representatives of 33 principal Australian and German professional accounting bodies. We find that a perceived gap between the worlds of academia and practice is indeed common to Australia as well as Germany, and that both similar and different reasons are attributed to explaining this gap. Thus, in the spirit of this papers’ title, we conclude ‘the play is the same but the actors are different’ and in so doing, raise important implications for the management accounting research agenda.

Keywords: research-practice gap, research relevance.