

Same play, different actors?

Comparing the research-practice gap in management accounting in Australia and Germany

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ABSTRACT

Purpose: 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.

Design/Methodology/Approach: Drawing on diffusion of innovations theory, this study collects and analyses data from a questionnaire survey and subsequent interviews with representatives of 33 principal Australian and German professional accounting bodies.

Findings: Our findings indicate that in both Australia and Germany, professional accounting bodies perceive considerable scope for academic research to more effectively inform management accounting practice. Despite similarities between these two countries, there are also important differences in the barriers perceived to impede academic research more effectively engaging with practice. Common to both countries is the belief that academic research is presented in a form that is difficult for practitioners to comprehend. In Australia, access to academic research findings is seen as a major obstacle preventing a closer engagement between academia and practice. In contrast, German professional accounting bodies question the relevance of topics selected by academic researchers, and perceive this as an impediment to academic research speaking more effectively to practitioners.

Originality/Value of the paper: 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. By capturing the views of senior representatives of accounting bodies, this theoretically-grounded study provides insights into how pervasive this concern may be, and provides a foundational basis for addressing how this gap may be addressed.

Keywords: research-practice gap, relevance of academic research.

Paper classification: Research paper.

1. Introduction

“In theory, theory and practice are the same. In practice, they are not.”

— *Albert Einstein*

In many ways, Einstein’s oft-quoted observation strikes at the heart of concerns recurrently voiced by scholars about the extent to which academic research contributes to practice. These concerns have been expressed across the academic literature by scholars within a diverse range of applied, or ‘practiced-based’ disciplines (Van de Ven and Johnson, 2006; Van de Ven, 2007), and featured in special issues in leading academic journals, editors’ forums and conference themes (Rynes, Bartunek and Daft, 2001).

Questions about the extent to which academic research engages with practice are particularly serious to many management accounting academics in view of its status as an applied discipline (ter Bogt and van Helden, 2012; Kaplan, 2011; Malmi and Granlund, 2009a; Mitchell, 2002, amongst others). In this respect, it can be argued that the ‘legitimacy’ of management accounting research¹ depends on its ability to demonstrate its practical relevance² (van Helden and Northcott, 2010; Baldvinsdottir, Mitchell and Nørreklit, 2010). Academic research in management accounting has been criticized for becoming too removed from the practices and activities it seeks to investigate and illuminate (Hopwood, 2007); of being of little or no value to the practice of accounting (Inanga and Schneider, 2005); being inefficient, pedestrian and increasingly detached from practice (Parker, Guthrie and Linacre, 2011); and for its inability to more fully generate ideas which have led to changes in leading-edge practice (Merchant and Van der Stede, 2006). These observations do not

¹ We adopt a broad definition of *management accounting research* as, “any work that advances our understanding how organizations collect, manage, and use information” (Balakrishnan, 2012, p.274).

² An accepted definition of what constitutes ‘relevance’ is not clear-cut. Implicitly framing the question of ‘relevance’ by reference to its use or usefulness to ‘practice’ or ‘practitioners’, is a position that can by no means be assumed to be unanimous or uncontested from a collective disciplinary perspective. For example, although the recent debate conducted in the European Accounting Review (see Malmi and Granlund 2009a 2009b, Quattrone 2009) provides an indication of the extremes of opinions on the question of relevance, the extent to which these quite disparate positions are ascribed to within the management accounting academy has yet to be established. However, identifying the predominant stance has important ramifications for management accounting research and management accounting researchers in terms of their identity, role, and contribution to society (Wiesel et al. 2011). For the purposes of this paper, our framing of the term, ‘relevance’ is, consistent with Mitchell (2002, p.285) as one predicated on a view that the central function of academic research is ultimately to “inform and improve practice”.

profess to represent an exhaustive commentary by leading international scholars of how research has related to practice. They do, however, provide a somewhat damning evaluation of how management accounting research has been perceived to inform practice, at least from the perspective of some academics.

Drawing on the extensive conversations that have occurred about the relevance of research and its relationship to practice, the current study is motivated by three specific observations. First, the extent to which practitioners share academics' concerns about a need for academic research to more adequately inform practice is by no means clear, and how widespread such concerns may be from a practice perspective has yet to be unequivocally established or empirically explored. How academic research should engage with practice is a conversation comprising at least two parties, and although much attention has been directed by academics towards this question, evidence in the form of practice-based views has been largely neglected in the academic management accounting literature.

Second, the existence of what has been variously described as a 'disconnect', 'divide', 'schism' or 'gap'³ between academic research and the practice of management accounting per se has been taken for granted. Moreover, limited attention has been directed towards how academic research engages with, or is perceived to engage with practice between countries. This raises a number of questions; for instance, how prevalent is this apparent 'gap'? To what extent are the impediments to research more effectively engaging with practice generalisable between countries? Do the perceptions of practitioners in different geographical locations exhibit a tendency to converge or diverge on this subject? Such questions represent only some of the deficiencies in our knowledge about how academic research informs practice, and constitute a considerable void in our understanding of the actual contribution that academic research makes to the 'real world'.

³ We use these terms synonymously.

Third, despite the numerous remedies and solutions proposed on how to bridge the purported gap between academic research and practice, much of the discourse concerning the relationship between academic research and practice has been fragmentary and based primarily on anecdotal speculation. As a result, how prior commentaries may be related, and how these commentaries have enhanced our understanding about the research-practice gap is unclear. The adoption of a theoretical framework is likely to provide a means by which factors perceived to contribute to the gap may be organised, identified and empirically evaluated.

The current study responds to these observations by offering a theoretically-informed view from the practice frame of reference, and in so doing, provides a foundational understanding of the pervasiveness of the purported gap. To achieve this aim, we engage with the diffusion of innovations theory (Rogers, 2003). The term, 'innovation' has been broadly conceptualized in the innovation literature as ideas, beliefs, knowledge, practices, programs or technologies, perceived as new by an individual or other relevant unit of adoption (Rogers and Agarwala-Rogers, 1976). However, if it can be assumed that one role of research is to develop new ideas and approaches, then an important question is how these ideas and approaches may ultimately become innovations in practice. Academic research can be considered a particular type, or special case of innovation (Rogers, 2003), leading to its amenability to analysis through this theoretical lens by describing the process by which ideas become innovations.

Our enquiry draws on data obtained from a questionnaire survey and subsequent interviews with 33 senior representatives from professional accounting bodies in Australia and Germany. The questionnaire survey is designed to establish the relative significance of the principal barriers perceived to inhibit academic research from more effectively engaging with and informing practice. These quantitative results are then used as a basis in the qualitative part of this study to explore and gain foundational insights into underlying perceptions in order to obtain a deeper understanding of

prevailing attitudes preventing the greater engagement between academic research with management accounting practice.

The remainder of this paper is structured as follows. Section 2 draws on diffusion of innovations theory as an analytic framework to organize many of the commentaries and observations raised in the academic literature about the ways in which academic research may relate to practice. Section 3 outlines the research methods used to collect and analyse our empirical evidence, the results of which are then presented in Section 4. Section 5 discusses the implications of the quantitative results and qualitative findings. Finally, section 6 presents concluding reflections, limitations of the study and possible directions for further research.

2. Bringing theory to the conversation

2.1 The need for a theoretical framework

If theory is first and foremost, an orienting set of ideas or explanatory concepts to facilitate understanding and communication (Ahrens and Chapman, 2006), much is likely to be gained by employing a theoretically informed conceptualisation of the so-called, ‘relevance literature’. As observed above, a considerable number of academics in a diverse range of applied disciplines have articulated their observations, diagnoses, prognoses or prescriptions about how academic research does, or should inform practice (e.g. Malmi and Granlund, 2009a; Van de Ven and Johnson, 2006). However, much of this literature has been primarily anecdotal and speculative. Viewing such observations through a theoretical ‘lens’ offers the opportunity to help organize, in a coherent way, the myriad of causes advanced for the purported failure of academic research to more adequately inform practice. In bringing a theory-based, classificatory framework to the conversation, our intent is to identify, and then, to explore the relative importance of barriers that have been advanced as pivotal in preventing academic research from more effectively engaging with practice as they apply

within Australia and Germany. In view of the limited empirical evidence on the research-practice gap, and consistent with the contention of Christensen (2011), our use of theory is intended to provide a first-order approximation of the problem to establish a foundational basis for further empirical enquiry.

2.2 Diffusion of innovations theory

Diffusion of innovations theory (diffusion theory), aligns well with the purpose of our study. Diffusion theory describes the process through which new innovations and ideas are propagated and adopted within and between social systems (Rogers, 2003). It has been adopted as a theoretical vantage point in a diverse array of academic disciplines including medicine (Denis and Langley, 2002), psychotherapy (Wiltsey Stirman, Crits-Christoph, and DeRubeis, 2004), public health (Brownson, Kreuter, Arrington, and True, 2006), agriculture, technology, and substance abuse prevention (Rogers, 2003), nursing, (Hutchinson and Johnston, 2004), and management (Rynes, et al., 2001). The application of diffusion theory has been broad. For instance, it has been used to explain why a particular innovation has been adopted (Fink and Thompson, 2005), variation in rates of adoption of new ideas and practices (Mahajan and Peterson, 1985), how the adoption rate of such ideas and practices may be increased (Cooper and Crowther, 2008), by what means the quality of innovation implementation may be enhanced (Green, Ottoson, Garcia, and Hiatt, 2009), and how the use of worthy innovations may be sustained (Dingfelder and Mandell, 2011).

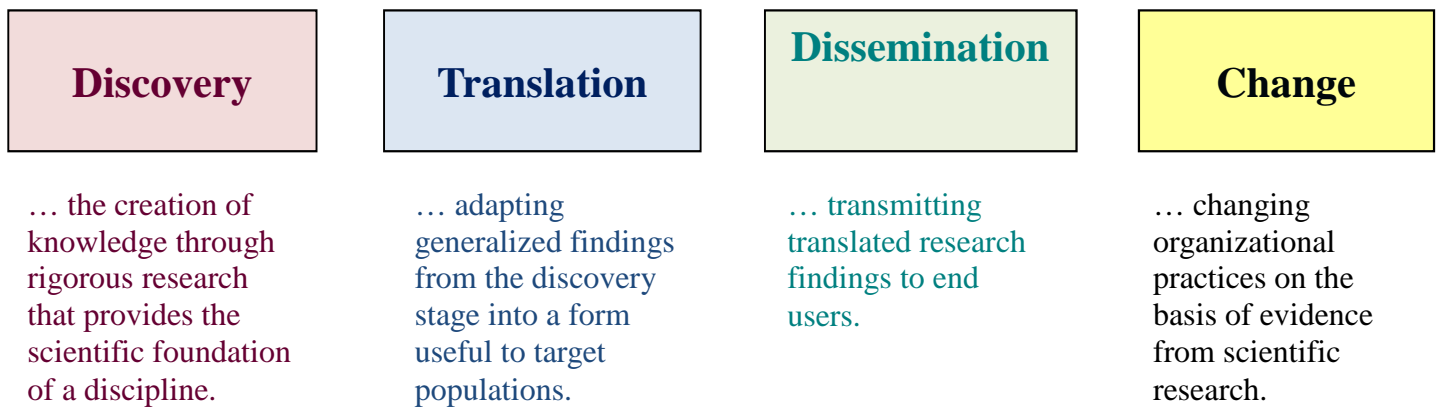
Of direct relevance to the current study, however, diffusion research “has a pragmatic appeal in getting research results utilized” (Murray, 2009: 110). The diffusion approach “helps connect research-based innovations with the potential users of such innovations in a knowledge-utilization process” (Rogers, 2003: 104–05). In this way, diffusion theory has also been applied, particularly in the area of public health, to identify, analyse and evaluate the barriers obstructing a more

effective engagement of research with practice (Green, et al., 2009; Gautam, 2008; Brownson, et al., 2006). Clearly, there are appreciable discipline-specific differences between the fields of public health and management accounting. Nevertheless, given its use in other disciplines to investigate how academic research may better inform practice, the adoption of diffusion theory in this study, offers the opportunity of expanding our understanding of management accounting phenomena by using the synergy that exists across disciplines to study complementary issues (Atkinson et al., 1997), and in particular, applying advances from other disciplines to important accounting issues (Kaplan, 2011).

2.3 Barriers to effective diffusion

Drawing on diffusion theory, Brownson et al., (2006) describe four stages for converting research to practice within a public health context. The stages as presented in Figure 1, emphasize the fundamental assumption of diffusion theory which views diffusion not as an instantaneous act, but more often a process likely to occur in four stages progressing sequentially in a successive order, namely, discovery (creation of knowledge), translation (communicating knowledge in an intelligible form), dissemination (transmitting knowledge), and change (effecting organizational change in response to academic research findings).

Figure 1 – Barriers to research diffusion



Although applied in the public health literature as a normative means to generate solutions on how this gap may be bridged, these four stages also provide a classificatory framework that can be used to identify and organize observations that have been made about potential ‘causes’ of a putative research-practice gap. We contend that a prescriptive use of diffusion theory to ‘bridge the gap’ rests on an assumption that the impediments preventing practitioners more effectively engaging with academic research are clear, when in fact as observed earlier, they are not. Unlike the research-practice conversations and debates that have occurred in the public health disciplines, our understanding of how practitioners perceive academic management accounting research, and their perceptions of its use and usefulness is vague (Demski, et al., 1991; Ratnatunga, 2012), and based on limited empirical evidence. A normative approach that seeks to bring academic research and practice closer together, although useful in the evidence-based tradition of health, may be presumptuous when imported to a management accounting context. Moreover, a closer engagement between academic research and practice involves interactive, non-linear, social processes underpinned by effective exchanges (of evidence, ideas, expertise, information and opinions) among creators and users of research evidence (Mohrman, et al., 2001). The linear assumption (movement is from one state to another in a forward progression through time) originally underlying diffusion theory has evolved and expanded theoretically to recognise and reflect the

dynamic, interactive nature of how innovations are propagated and applied (Nicolai and Seidl, 2010). For these reasons, we use diffusion theory not in a prescriptive or predictive manner, but as an organising framework to gain initial indicative insights into why academic research may or may not more effectively inform practice.

While a comprehensive overview of diffusion theory is beyond the remit of our paper, we nevertheless elaborate on each of the four stages, and in particular, how they may present as barriers to a more effective engagement of academic research with practice. *Discovery*, “the creation of knowledge through rigorous research that provides the scientific foundation of a discipline” (Gautam, 2008: 156), can represent an important impediment to the closer integration of research and practice. Often represented as a ‘knowledge production’ problem (Van de Ven and Johnson, 2006), the discovery barrier often manifests as a failure to pose questions of practical relevance to practitioners (Rynes, et al., 2001; Vermeulen, 2005), ignoring basic questions about the potential relevance of scholarly work (Pettigrew, 2005), or the generation of knowledge that is ‘lost before translation’ (Shapiro, et al., 2007). An underlying explanation offered for this knowledge production problem is that a research-practice divide occurs because practitioners face daily pressures that are disconnected from research questions posed by academics. The need for management accounting researchers to therefore, ‘ask the right questions’ of relevance to practice in the first place, is a fundamental prerequisite if our research efforts are not to become isolated from practice.

Overcoming the *translation* barrier requires academic research be presented in a form that is coherent, intelligible and digestible for practitioners. In particular, translation relates to communicating research in a form that facilitates its transfer, interpretation, and use by a particular audience (Van de Ven, 2007). In the accounting literature, this barrier has been regularly cited as a major obstacle to bridging the research-practice gap. For instance, over three decades ago, Mautz (1978) condemned researchers as incompetent in communicating research matters to practitioners,

Werner (1978) argued that practitioners will only give research a 'fair chance' if it is offered to them as interesting, readable and understandable, and Baxter (1988) attributed a failure in translation as a primary cause of the gap between research and practice. These observations have apparently endured to the present day, being similarly observed within a management accounting context. For instance, van Helden and Northcott (2010) argue that the understandability of research findings are often hindered by poor presentation, such as excessive attention to methodology and theory, or by ignoring any research implications of potential relevance and interest to practitioners. Most recently, Scapens (2012: 294) observes that, although likely to be helpful within a particular research community, "our use of jargon is likely to be off-putting to non-academic readers".

Dissemination involves exposing practitioners to research findings via appropriate media, distribution or communication channels (Gautam, 2008). Concerns that management accounting research does not engage with practice often focus on this barrier. A number of causes have been attributed including: a focus upon communicating with academic colleagues in preference to practitioners (Malmi and Granlund, 2009a); the time lags involved in academic publishing versus the practitioners' short-term decision requirements (Inanga and Schneider, 2005); the general reluctance of practitioners to attempt reading management accounting research journals (Scapens, 2008; Inanga and Schneider, 2005) and, their disinterest in accessing peer-reviewed academic journals, preferring other presentation modes (Mitchell, 2002). As Lapsley (2012: 292) observes, "The idea of practising accountants sitting down to read through academic journals is far-fetched". Nevertheless, there are, apart from academic journals, many media that can make the distillation of substantive research accessible to practitioners (see, Parker, Guthrie and Gray, 1998).

Change is arguably one of the key goals of applied academic research (Van de Ven, 2007). It involves the adoption and implementation of practices that respond to research based evidence (Gautam, 2008). This stage is largely related to the more general area of change management which has been extensively researched in the organizational, strategic and general management

literature (see, Burns and Vaivio, 2001). Although a summary of this literature extends beyond the scope of this paper, as Brownson, et al., (2006) observe, common to much of this research is the recognition that parties to the change need to be ‘ready, willing, and able’ to embrace new ways of operating if the adoption of the change is to be successful and enduring. If meaning is, to a large extent, derived from context (Laughlin, 2011), consequential and convincing connection of research with specific organizational settings is important. Thus, this barrier to the diffusion of academic research to practice is in effect, about contextualizing research findings to demonstrate to practitioners their amenability to adoption.

In summary, each of these four barriers may potentially act as an impediment to practitioners embracing adoption of academic research findings. The failure to identify the relative contribution of each of the barriers may in itself, however, represent a gap in our understanding. What diffusion theory offers is an organizing framework that can be employed to identify the main obstacles impeding the engagement of research and practice, and to evaluate their relative significance. This, we argue, represents a first step to understanding why and to what extent, academic management accounting research may not speak as clearly as it might to practice.

3. Research Context and Design

3.1 Study participants

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, in order to gauge the pervasiveness of this concern. Our selection of the sample was therefore guided by the necessity to capture the *prevalence of practice-based* views about how academic research engages with practice.

To obtain an indication of how widespread the perception of a 'gap' between academic research and practice may be and what barriers or obstacles may impede a greater engagement between academic research and practice, our investigation was conducted in two countries; Australia and Germany. Conducting the study in these two particular countries is quite calculated. In Australia and Germany, quite dissimilar traditions have evolved in management accounting education, practice and research (Wagenhofer, 2006; Becker and Messner, 2005; Ahrens and Chapman, 2000). These differences are summarised in Table 1. A priori, if contentions about the extent to which academic research informs practice are universal, we would expect a degree of convergence of themes and patterns observed irrespective of geographical location or national boundaries. If not, a divergence of views between the two countries could be anticipated. Thus, a comparison of perceptions about the nature, extent and contributing reasons aims to unveil the extent to which academic research speaks to practice in these two countries. Although obviously not definitive, such a comparison does provide an initial test of the veracity of the widespread nature of the claim that academic research fails to adequately speak to practice.

Table 1: Differences in management accounting education practice and research: Australia and Germany

Country	Education	Practice	Research
Australia	<p>Management accounting as a distinct subject area is a core compulsory area of study within the accounting/commerce undergraduate degree programs offered in the majority of Australian Universities.</p> <p>The curriculum of these courses typically includes budgeting, product and service costing, control and performance evaluation, environmental and sustainability accounting and reporting, and strategic management accounting. The nature, functions, structures and operations of management is also often integrated within such courses.</p> <p>In addition, particular specialties within management accounting (for example: cost management systems, management control systems, supply chain management and environmental management accounting) are often offered as electives within the degree programs of Australian Universities.</p> <p>In addition, management accounting is a compulsory module undertaken by accounting graduates to meet the educational requirements of the main professional accounting bodies (Institute of Chartered Accountants in Australia and CPA Australia).</p>	<p>Studies of contemporary management accounting practices in Australia (for example Abernethy and Lillis, 1995; Chenhall and Langfield-Smith, 1998a; 1998b; Wijewardena and De Zoysa, 1999) have found widespread use of specified traditional techniques (particularly tools such budgeting, standard costing and variance analysis), primarily used for planning and controlling costs. In addition, a considerable number of large Australian firms have adopted a range of management accounting techniques that emphasize non-financial information, and take a more strategic focus.</p> <p>Findings of these studies have found significant differences based on size and ownership status in that usage of both traditional and new techniques are significantly higher for larger companies and multinationals than for other companies. Although large Australian manufacturers in particular, have been enthusiastic adopters of innovative management accounting practices, and adoption rates for many recently-developed practices are higher than those reported in surveys from other countries, overall, traditional management accounting techniques are found to be more widely adopted than recently developed techniques.</p>	<p>In a review of 231 articles written by Australian researchers in 10 leading journals that published management accounting research over the years 1980–2009, Chenhall and Smith (2010: 19) conclude, “Australian researchers have made significant contributions to management accounting research in this period, in identifying research topics, and employing contemporary theories and research methods drawn from a variety of perspectives”.</p> <p>Theoretical approaches have been employed in this corpus of literature have drawn on organizational and behavioural theories as well as more sociological and critical perspectives. The three most popular research designs were, in order, surveys (93), case studies (56) and experiments (24). Just over 75% of all papers focused on the topics of management control systems, performance measurement, budgeting, costing and informal control, in settings roughly equally divided between the manufacturing and non-manufacturing (service, not-for-profit, public, health and professional accounting) sectors.</p>

<p>Germany</p>	<p>Management accounting in Germany can be characterised more as a discipline taught at university than a fully-fledged profession (Sheridan, 1995; Ahrens and Chapman, 2000).</p> <p>Within the broad field of business administration (Betriebswirtschaftslehre, BWL), management and financial accounting, and controlling are offered as specializations. Twenty three German university chairs are currently offered in German universities, and four major Controlling journals (Controlling, Controller Magazin, Kostenrechnungspraxis, Zeitschrift für Controlling und Management), all of which address mainly academically trained practitioners (Lehrstuhl Controlling der Universität Stuttgart, 1996). Even though there are variations between universities, the presentation of the curriculum is largely very academically oriented.</p> <p>BWL can also be studied at universities of applied science (Fachhochschulen, FHs) and in evening courses at schools of public administration (Verwaltungs- und Wirtschaftsakademien). Outside BWL, Chambers of Commerce, professional accounting organizations and some other public bodies have offered courses for Certified Controllers and management accountants in more recent times.</p>	<p>In Germany, the term ‘controlling’ is generally used as a description of the field of activity of management accountants and management controllers (Birket, 1998; Ahrens and Chapman 2000; Küpper, 2005). Until recently, the majority of controllers in Germany have completed a graduate program in BWL. Since the implementation of the EU-wide Bologna reform in higher education, controllers and accountants have studied a bachelor or master programme in business administration. The department in which management accountants are located is often labelled ‘controlling department’ or something similar that includes the term “controlling”, such as ‘Betriebswirtschaft/Controlling’ (Stoffel, 1995).</p> <p>The management accounting function in Western countries (including Australia) is generally far more deeply involved in operational decision making than, in Germany (Stoffel, 1995; Willson, Bragg and Roehl-Anderson, 2003). In Germany, the management accountant has evolved from a pure ‘score-keeper’ (or bookkeeper) of past performance into an internal management consultant, i.e. a central contact person who participates in the management process (Mussnig, 1996; Weber, 2004). Nevertheless, management accounting techniques, instruments and tools are largely similar to that of other Western countries (Sheridan, 1995).</p>	<p>In a review of 240 management accounting articles by authors affiliated to a German institution in the leading German and international academic journals over the period 1998 to 2004, Wagenhofer (2006), identified the issues, methods, and underlying theories predominantly comprising this literature. Overall, he found this body of research covers a broad range of topics, primarily: cost accounting systems; costs and decision-making; cost management, value-based, and risk management; management control; and the role of management accountants in organizations.</p> <p>The majority of the articles were categorised as management control. Analytical and normative or conceptual methods were the most frequently used research methods. Production and operations management and economics were found to be the most frequently used theories underlying this research. A negligible number of articles used sociological, psychological, or organizational behaviour theories.</p> <p>Wagenhofer (2006) observed these findings to be consistent with the longstanding tradition in German management accounting research as highly quantitative and primarily based on production and economic theories, with a lesser emphasis on qualitative research methods.</p>
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Although our intent is to capture practice-based perceptions, what constitutes a ‘practitioner’ in a management accounting context is a vexed question and open to debate. Practitioners may include management accountants, or users of management accounting information. Individuals falling within this broad categorisation may be ‘practicing’ within a diverse range of organisations, sectors, industries, and hierarchical levels. As our interest is in the practical application, or perceived relevance of academic management accounting research outputs, this study adopts a broad definition of ‘practitioners’ as accountants and managers professionally engaged within a comprehensive range of organisational, contextual, and social settings, including the private, public and non-profit sectors (Guthrie, Burritt and Evans, 2011). Adopting such a definition, however, presents practical challenges for observation and analysis. Our investigation is therefore deliberately restricted to the views of professional accounting bodies, specifically, the Federal and State branches of four of the main professional accounting bodies in Australia and fourteen equivalent professional accounting bodies in the German speaking part of Europe, i.e. Germany, Austria and the German speaking part of Switzerland. With academic literature and education in German, large migration between these countries and international accounting organizations operating in all three German speaking countries in Europe an exchange exists between accounting professionals in this language region.

The rationale underlying this choice is that in addition to the normative isomorphic influences they may exert on practitioners and practice (Tsamenyi, Cullen, Gonzalez, 2006); professional bodies also provide a platform for formal interaction and communication between members (Greenwood, Suddaby and Hinings, 2002). Importantly, professional accounting bodies act as mediators between academia and practice (Laughlin, 2011), by providing access to practitioners about the results of academic research, for example; through holding seminars and workshops for members; in publishing academic work in professional journals; and in the commissioning of research by

accounting academics on contemporary issues facing the accounting profession (Parker, et al., 2011). Moreover, as representative bodies they play a central role in constructing and influencing policy initiatives (Laughlin, 2011). In this sense, they may be considered at least a partial proxy for practitioners, and for the purposes of the current study, may be thought to represent a ‘voice’ of the profession in view of their frequent contact with, and understanding of, the agendas of both academics and practitioners.

3.2 *Data collection*

The data for this study are obtained from questionnaire responses and subsequent interviews undertaken with questionnaire respondents. Our adoption of a research design combining quantitative and qualitative evidence and in particular the sequence in which we seek to invoke qualitatively informed explanations after the survey, is quite calculated and recognises the critical role of the sequence in which different methods are applied in triangulated research (Modell, 2005). As an exploratory study, our aim is to address as far as possible, questions of what, as well as why, and how. Whereas a quantitative approach is well suited to questions of what, our qualitative approach enabled insights and inferences to be drawn in relation to the questions of why and how. The exploratory questionnaire survey (a copy of the questions comprising the questionnaire, and their basis in the relevance literature, is provided in Appendix 1), represented the point of departure for this study. It is designed to identify the principal barriers perceived to inhibit academic research more effectively engaging with, and informing practice, and to evaluate their relative significance. These quantitative results are then used as a platform for the qualitative part of this study to consider the broader implications of how research does engage, and should engage with practice. The questionnaire sought to provide a ‘first-cut’ of the most predominant barriers or impediments perceived to prevent research more adequately informing practice. The interviews were intended to

gain deeper insights into these underlying perceptions in order to obtain a more nuanced understanding of prevailing attitudes preventing the greater engagement between academic research and management accounting practice.

3.2.1 Questionnaire administration and response rates

The questionnaire was pilot tested with four academics and seven practicing management accountants working in public or private organizations in Australia. This resulted in minor changes made, primarily in terms of wording, format and presentation.

In order to identify the most suitable person to complete the questionnaire and participate in a subsequent interview, a telephone call was made to each General Manager of each Australian professional association at the national and state level. The questionnaires were emailed to the individuals they nominated, and a follow-up telephone call was made to these people to ascertain their willingness to participate in the research. In addition to the twelve Australian General Managers themselves, all individuals nominated currently held or had held within the past three years, executive/governing roles in the professional associations. They included two National Presidents, three past National Presidents, and two senior officers responsible for academic relations. After a three month period, 100% of the survey population responded (19 replies in Australia). Although small, this sample size was considered appropriate for an exploratory study of this nature, given that the collective membership base of the four professional bodies together is estimated to represent between 80%-90% of the estimated 140,000 practicing accountants in Australia (Birrell, 2006), around 30%-40% of whom who work primarily or largely in management accounting.

The fourteen German professional associations were initially contacted by mail to identify a suitable respondent to this study. As many professional accounting organizations operating within

the Germanic market in Europe also involve some Austrian and Swiss members, of these fourteen organisations, one representative was from Austria and one from the German speaking part of Switzerland. The vast majority of members of these bodies deal with management accounting or management control on a day-to-day basis in their positions. The questionnaires were emailed to the nominated individuals, and a follow-up telephone call was made to interview these people. All interviewees were presidents, vice-presidents or representatives of the boards of the professional accounting associations. Demographic characteristics of the respondents in both Australia and Germany are presented in Appendix 2.

3.2.2 Measurement of Constructs

Given the limited availability of established measures to assess the research-practice gap in a management accounting context, it was necessary to develop measurement instruments for the questionnaire part of the study. The questionnaire consisted of seven sections comprising scaled questions (sections 1 to 6), and one section comprising an open-ended question. Each question in the first six sections was presented as a five-point scale, with anchors of 1: “strongly disagree” and 5: “strongly agree”. The German versions of the questionnaires were translated from English to German by one of the members of the research team and responses translated back to English by the same researcher. Some stylistic revisions were made to the German questionnaire as a result of the double translation.

The first section of the questionnaire comprised seven questions designed to solicit general demographic information about the respondent and their organization. Section 2 comprised five general questions asking respondents’ to rate their perception of the extent of the gap between academic research and practice, and how important they believed this gap to be. Sections 3, 4, 5 and 6 each comprised five questions, drawn from the relevance literature, with each section

corresponding to one of the four stages comprising the diffusion process. While the ranking of these questions was itself interesting, the scores for each of the five items comprising the discovery, translation, dissemination and change scales were summated into a composite score for further analysis. These measures were based largely on prior research, and were supplemented using pilot testing methods with five practicing management accountants in Australia, and two controllers in Germany in order to ensure that the variables of interest were relevant and that the questions used to measure each variable were unambiguous and captured the constructs of interest. The measurement of each variable represented by sections 3, 4, 5 and 6 is discussed in turn.

The five questions comprising Section 3 of the questionnaire reflected observations in the literature that pertain to the discovery stage. These questions related to: academics' selection of research questions (Shapiro, et al., 2007); the importance of research topics to practitioners (Van de Ven and Johnson, 2006); the multi- or interdisciplinary nature of management accounting (Malmi and Granlund, 2009a); the immediate and short-term needs of the practitioners (Inanga and Schneider, 2005); and the confidentiality of management accounting practices (McKelvey, 2006).

Questions in Section 4 of the questionnaire focused on observations identified in the literature relating to how well practitioners understand research outputs. Five issues were investigated: the extent to which research is orientated towards academics, rather than practitioners (Malmi and Granlund, 2009a); the ability of practitioners to understand academic research, relative to other kinds of information they may access (Wilkerson, 1999); the development of consulting relationships between academics and practitioners as a means of more effectively facilitating knowledge transfer (Rynes, et al., 2001); academics' taking sabbatical employment, short internships, or secondments in industry to understand to learn more about business communication and practice (Shapiro, et al., 2007); and, the difficulty experienced by practitioners in reading academic publications (Baxter, 1988).

In Section 5 of the questionnaire, five questions sought responses relating to: the ease with which practitioners are able to access academic research (Shapiro, et al., 2007); the necessity of transmitting research findings to practitioners (Scapens, 2008); the role of professional associations in conveying academic research findings to practitioners (Wilkerson, 1999; Laughlin, 2011); the overall awareness of practitioners of sources of academic research (Van de Ven and Johnson, 2006); and the use of joint symposia between academics and practitioners in enhancing the communication of academic research to practitioners (Rynes, et al., 2001).

Section 6 of the questionnaire included questions relating to the final stage of the diffusion process, change. These questions sought to ascertain the extent to which management accounting research influences practice. In particular, respondents were asked to rate how management accounting research findings make a difference to practice in terms of: proposing new techniques that meet changing needs and opportunities (van Helden and Northcott, 2010); evaluating the effectiveness of existing techniques and approaches used by practitioners (van Helden and Northcott, 2010); identifying the conditions necessary for the successful implementation of management accounting techniques (van Helden and Northcott, 2010); explaining why particular management accounting techniques are used (Scapens, 2008); and, the adequacy of training provided to practitioners in using research (Parker, et al., 2011).

Section 7 of the questionnaire comprised three questions, designed to evaluate the efforts taken by professional associations in bridging the gap between research and practice in management accounting. These questions were framed in terms of the role the professional association should and does play in bridging the research-practice gap and its effectiveness in these efforts.

The one open-ended question in the questionnaire allowed respondents to elaborate upon the specific initiatives taken by their organization to bridge the gap between research and practice. This question was used to initiate discussions in the interviews.

3.2.3 Validity and reliability

In addition to developing the questionnaire based on the relevance literature, and seeking the advice of management accounting/controller practitioners, input was also gained from two Australian psychometricians to comment on the content and face validity of the instrument. Those items for which face and content validity were established were retained. Further to piloting the instrument, two additional items were included and some minor rewording of other items resulted.

Reliability tests were conducted for each scale and the Cronbach alpha coefficients obtained for the Australian data were 0.79, 0.86 and 0.71 for discovery, translation, and change, respectively. These results are acceptable according to Nunnally's (1978) guidelines. The Cronbach alpha coefficient for the dissemination scale was 0.66, which although below the generally agreed upon lower limit for acceptability of 0.70, is above the lower limits of acceptability for exploratory research, generally considered to be around 0.50 to 0.60 (Nunnally, 1978). For the German responses, Cronbach alpha coefficients obtained were 0.84, 0.69, 0.77 and 0.76 for discovery, translation, dissemination, and change, respectively.

3.3 Interviews

The interviews were semi-structured. As illustrated in Appendix 3, questions guiding the discussions were open-ended in the sense that interviewees were provided the freedom, and indeed requested, to further elaborate upon their experiences, observations and opinions. In particular, interviewees were encouraged to discuss broader aspects of the research-practice nexus, as they saw it, and their reasons for these views.

Interviews were conducted within six weeks of receipt of the completed questionnaire, and undertaken in person where possible, or by telephone when the participant was unable to meet personally. These interviews were conducted over the period June 2011 to November 2012. In Australia, 15 interviews were conducted in person, and 4 were conducted via telephone. In Germany all interviews were conducted by telephone. Each interview lasted between forty-five and ninety minutes. All interviews were either audio-recorded and then transcribed verbatim, or notes were taken directly, and then finally coded. In common with other forms of qualitative data analyses, the process employed involved data reduction or summarization, classification and interpretation. This enabled the rapid retrieval of specific quotes based on various search criteria, and enabled us to identify patterns in the explanations provided by interviewees, and to draw out both common, as well as unique themes. These allowed the identification of related categories that permitted identification and explanation of practices and relationships. The qualitative software package (NVivo7) was used to assist in coding the data.

The subsequent section of this paper presents the empirical results and findings of this quantitative and qualitative evidence.

4. Results and findings

4.1 Quantitative results

The results of the questionnaire surveys in both Australia and Germany indicate that the representatives of the professional accounting organizations perceive a gap between academic research and practice. In both countries, the translation stage of the diffusion process emerges as a primary barrier to the more effective engagement of practitioners with academic research. In Australia, the dissemination stage in the diffusion process is also regarded as an impediment. In

Germany, the discovery stage is seen to be a significant contributor to the gap. Professional accounting bodies are perceived to play an instrumental role in bridging this gap. These results are expanded on below.

4.1.1. Existence of a gap

As shown in Table 2, a fairly significant divide between research and practice was perceived to exist. The need for academic research to be based upon practice was acknowledged, as was the need for practice to use the findings of academic research. Respondents, however, generally perceive academic research as not based on practice, as well as being isolated from practice. Moreover, they consider greater scope exists for practitioners to take into account the findings of academic research.

Table 2 – Comparison of Australian and German perceptions on the relationship between research and practice

Item	Range*				Mean		Standard Deviation	
	Minimum		Maximum		Aust	Ger	Aust	Ger
	Aust	Ger	Aust	Ger				
Academic research in management accounting is too isolated from practice	2	1	5	5	4.17	4.36	1.12	1.08
Academic research should be based upon practice.	1	3	5	5	4.42	4.13	1.22	0.68
Generally, academic research is based upon practice.	1	1	4	3	1.27	1.14	0.98	0.54
Practice should take account of the findings of academic research.	2	3	5	5	4.44	4.49	0.89	0.81
Practice does take account of the findings of academic research	1	1	5	5	2.79	2.71	1.23	1.07

* The theoretical range for all items is 1–5; 1 = strongly disagree, 5 = strongly agree

4.1.2. Contribution to the research-practice gap

In order to obtain an initial evaluation of the relative importance of the discovery, translation, dissemination and change stages, a repeated measures Analysis of Variance (ANOVA) test with a post-hoc Bonferroni test (alpha levels of $.0125 = 0.05/4$), was conducted on the composite scales.

As indicated in Table 3, the ANOVA analysis indicated statistically significant differences between the four means (Australia: $F=9.045, p < 0.05$; Germany: $F=6.089, p < 0.05$).

Table 3 Comparison of Australian and German perceptions of the barriers to diffusion: descriptive statistics.

Item	Range*				Mean		Standard Deviation	
	Minimum		Maximum		Aust	Ger	Aust	Ger
	Aust	Ger	Aust	Ger				
Discovery	2	2	4	5	3.46	4.21	0.59	0.59
Translation	3	3	5	5	4.26	4.39	0.51	0.46
Dissemination	4	2	5	5	4.48	3.23	0.39	0.63
Change	3	3	5	5	3.95	3.27	0.47	0.49

* The theoretical range for all items is 1–5; 1 = strongly disagree, 5 = strongly agree

Stepwise ANOVA procedures indicated no statistically significant difference for any of the variables between the professional bodies, years of experience, or education levels of respondents' in either the Australian or German sample. The Bonferroni test provided an assessment of the relative significance of the four stages in the diffusion process. The results from the Bonferroni test indicated for Australia the contribution of translation and dissemination to the research-practice gap was significantly higher than either discovery or change. For Germany the contribution of translation and discovery was significantly higher than either dissemination or change.

4.1.3. The role of professional bodies

The results of the three questions designed to gauge the role of professional accounting bodies are shown in Table 4. These results indicate both groups believe their professional body should play,

and does play, a central role in bridging the research-practice gap. In both countries, however, respondents also see scope for enhancing their effectiveness in this role.

Table 4: Perceptions of Australian and German professional bodies on their role in bridging the research-practice gap

Item	Range*				Mean		Standard Deviation	
	Minimum		Maximum		Aust	Ger	Aust	Ger
	Aust	Ger	Aust	Ger				
Your organization <i>should</i> play a role in bridging the gap between academic research and practice.	3	1	5	5	4.53	4.41	0.61	1.122
Your organization <i>does</i> play a role in bridging the gap between academic research and practice.	3	1	5	5	3.95	3.86	0.85	1.216
Your organization is <i>effective</i> in bridging the gap between academic research and practice.	2	1	5	4	3.37	3.57	0.89	1.016

* The theoretical range for all items is 1–5; 1 = strongly disagree, 5 = strongly agree

4.1.4. Summary of quantitative results

In summary our quantitative results were remarkably consistent between the two countries. Representatives from professional accounting bodies in both Australia and Germany perceived a definite disconnect in the role of academic research in informing practice. Moreover, in both countries it was felt that academic research should inform practice to a greater extent. Similarly, respondents indicated there is considerable scope for practitioners to take more account of the findings of academic research. In both countries, results indicate a difficulty in communication (translation) was a significant barrier. In Australia, however, access to academic research (dissemination) was also seen to be the principal reasons for this gap. In Germany, the relevance of research topics (discovery) was a second major contributor to the gap. Unsurprisingly, professional bodies in both countries perceive their role to be central in bridging this gap.

These results need to be interpreted in context. They signal a perception of a schism between the worlds of academics and practitioners, and one that appears common to both Australia as well as Germany. Interestingly, similar reasons are attributed to this gap, and insofar as the role of professional bodies is concerned, how this gap might be bridged. We regard these results as the first stage in our investigation. They serve as a basis for deeper and richer insights into why academic research does not more effectively engage with practice. It is towards these deeper and richer insights that our attention now shifts, as we listen to the voices of the professional bodies as expressed in the qualitative part of this study.

4.2 Interview findings

Evident from our interviews was both a convergence as well as a divergence in the views expressed by Australian and German representatives. These convergent and divergent themes are discussed below.

4.2.1 Convergent themes

Perhaps the most prominent finding from the interviews is that consistent with the results of the questionnaire surveys, all interviewees, irrespective of their location, experience, level of education or other defining characteristic, *do* perceive a gap between research and practice, and believe it needs to be narrowed. Irrespective of how the question was phrased or how the data was partitioned and analyzed, the vast majority of interviewees agreed that a gap exists, and there is considerable scope for improving how research can inform management accounting practice. In the words of one Australian interviewee, “There’s a massive gulf between academics and practitioners in accounting”. German interviewees’ views on this point closely echoed this sentiment. The observation of the President of one German professional body typified the sentiments expressed by the majority of German interviewees:

“The gap is fairly large. Practitioners do not know or understand academic research well enough, or how it might help them. Academics do not sufficiently know what the real problems in practice are.”

In spite of the recognition of a divide between academic research and practice, there appeared to be a particularly strong perception in both countries that this gap was not problematic, at least from the perspective of practitioners. The comment of one Australian interviewee typified this view:

“They don’t miss you – it’s like never having a mobile phone – they don’t see it as important. Whether it is or not is beside the point.”

A German interviewee observed what appeared to be a prevailing indifference by practitioners in both countries towards academic research: “Academics and practitioners live in two separate and very different worlds”, this sentiment echoed the view expressed by the president of one of the Australian professional bodies:

“From what I see, they (academics and practitioners) operate like silos. There seems very limited contact between them about what research is needed and the practical application of it.”

In seeking to unpack why such a disconnect seemed to exist between practitioners and academic research, a second theme common to both Australian and German interviewees was readily apparent; one of communication, or more precisely a belief that academic research is articulated in a manner that is largely incomprehensible to most practitioners. Opinions advanced by one German interviewee expressed this concisely:

“The language of academics is not understood by practitioners. Academics should write differently, so that practitioners understand what researchers do and how they can help practice.”

One Australian professional body representative reiterated this concern:

“The level of detail is too complicated. The academic agenda is to go on a journey. Practitioners are interested in the destination – and getting there fast.”

These quotations are not isolated examples of sentiments expressed in relation to the presentation and understandability of academic research. Rather, interviewees in both Australia and Germany generally appeared resigned to the belief that, as one Australian General Manager put it:

“Academics and practitioners speak different languages. I meet with both, and it’s very clear to me that this is a major reason why universities and industry are so far apart”.

A third point of commonality between Australian and German interviewees was, (perhaps unsurprisingly), that professional bodies should, and do play an active and integral role in bridging this perceived gap. In the words of one Australian National President:

“Individual members and member organizations look to us for thought leadership – they are interested in best practices, what works, what doesn’t and how to make it happen. They’re always ready and willing to listen to research that we can bring to them to help them in this way. We act as a half-way house”.

However, in virtually all interviews in both Australia and Germany, representatives agreed that, as one German Board Member pointed out; “...we could try to do more”.

4.2.2 Divergent themes

Differing views between countries about the engagement of academic research with practice also emerged in the interviews. First, although the apparent disinterest in academic research by practitioners was a strong perception voiced by both sets of interviewees, reasons advanced for this were quite different between countries. The Australian interviewees generally expressed the view that although academic research is perceived to have the potential to inform practice, other priorities consumed the time and attention of practitioners. As one CEO explained:

“It’s more of a problem for academics – practitioners aren’t concerned about what happens in the hallowed halls of learning, except for the skills of the graduates they produce. Academic research and the value they can get from it isn’t on their radar. They’re too busy trying to increase profits, deal with customers and grapple with day-to-day-problems.”

In contrast to what may be considered to be a more open approach to viewing academic research as found in Australia, German professional bodies expressed a far more skeptical view of academics, academic research, and the contribution academic research findings might make to practice. This view was articulated repeatedly in our interviews in Germany. For example:

“Academics are academics because they are neither interested nor able to deal with practice.”

“Practitioners are simply not interested in academic research and how academic research can help them. Academics do not seem to be interested in engaging with practice and practitioners.”

“I think practitioners question the relevance of academic research; if it were relevant, academics would make themselves understood.”

This is not to suggest that German practitioners were perceived as failing to recognize the value of exogenous sources in informing their practices; on the contrary, it was clear in our discussions that German practitioners acknowledged and actively sought external guidance and advice in their efforts to achieve organizational improvements. In seeking this guidance, however, practitioners typically turn not to academic research, but rather to consultants. It has to be mentioned in this context that some German academics in management accounting and control are on the board of, or run (large) consulting businesses (e.g. Horváth & Partners; CTcon GmbH) which are not formally attached to universities but independent entities. The role of consultants was emphasized in just over half of our interviews with German professional bodies, and typified in the following comment from a director of a German professional association:

“I have to say that academic research has a very limited role in informing management accounting practice. Consultants are more helpful in informing practice, and currently fill this gap.”

Thus, whilst Australian professional bodies report a more ‘open-minded’ view of academic research, their German counterparts appear to relay a somewhat hesitant and even skeptical view of the potential contribution that academic research may make to practice.

A second point of difference that emerged between Australian and German professional bodies related to the reasons cited for the perceived divide between research and practice. Although both Australian and German professional bodies were quite unanimous in their recognition that the communication of research findings represents a principal barrier to academic research engaging more effectively with practice, additional factors bearing on the detachment between the worlds of academia and practice were raised. In Australia, interviewees also considered access to academic research as a serious obstacle preventing the greater engagement between academic researchers and practitioners. Three examples from the Australian interviews encapsulate the significance of this perception:

“Apart from their studies at Uni, practitioners wouldn’t know where to read academic research.”

“If you asked 100 management accountants which academic journals published research, I’d say no more than two could tell you.”

“They come to us (not universities) to find out about research.”

As reflected in the above statements, the view that academic research was not generally available or accessible to practitioners emerged as a particularly pertinent barrier separating academic research from Australian practice.

In contrast, German professional bodies did not cite practitioners’ access to academic research as a particular impediment. Rather, and reflecting (or possibly influencing), the somewhat disparaging view of academic research by practitioners, was the belief that the selection of topics for academic investigation is of limited relevance to the world of practice. Access to academic research as a barrier to German practitioners may be unsurprising as various practice-oriented journals exist in

German which are characterized by a comprehensible language and where both practitioners and academics publish regularly. However, the topics discussed by the researchers are obviously at the margin of interest to practitioners. This view was repetitively professed in the interviews in Germany, as typified by the following selection of comments offered by the German professional bodies we consulted:

“Most academic research seems to be quite irrelevant – academics do not deal with relevant topics - academics have the ‘wrong’ interests, and Universities are not interested in real-world solutions.”

“Some academics choose practically relevant topics suggested by practitioners, but these academics are in the minority.”

“Researchers should deal with issues of relevance to practice. Most of them do not.”

“The findings of academic research are not really relevant to practitioners. Academics do not produce relevant information. They are not generally practice-oriented.”

Collectively, these sentiments appear to represent a serious problem insofar as engagement between academic research and the interests of practitioners are concerned. Where the barrier of communication (translation) may be thought of as ‘missing the target’, the barrier of relevance (discovery) might perhaps more portentously, be considered as ‘selecting the wrong target’.

5. Discussion

Our intention with this paper was to offer insights into the oft-cited gap between academic research and the practice of management accounting. Specifically, we employed diffusion theory primarily as a classificatory device to organise many of the claims raised in the relevance literature about the causes and reasons contributing to the gap. This approach enabled us to compare and contrast perceptions from the perspective of professional accounting bodies in Australia and Germany in order to gauge the pervasiveness of this concern. In this section, we direct our attention to considering the similarities and differences suggested by our results and findings, and reflect on

what have we learned from this study about the way in which academic research engages with practice.

A summary of the message our quantitative results and qualitative findings convey is presented in Table 5.

Table 5 – Comparison of perceptions of Australian and German professional accounting bodies about how research engages with practice

Convergent views	Divergent views
<ul style="list-style-type: none"> - A disconnect between academic research and practice is perceived to exist - Translation – the intelligibility of academic research – represents one barrier preventing a greater engagement between academic research and practice - Professional bodies perceive themselves to play a central role in bringing research closer to practice 	<p>Australia</p> <ul style="list-style-type: none"> - Engagement with academic research assumes a relatively low priority for practitioners - Dissemination – accessibility and availability – of academic research is also a barrier to greater engagement
	<p>Germany</p> <ul style="list-style-type: none"> - Practitioners seen to be skeptical about the practical relevance of academic research - Discovery – the relevance of the research question – is also a barrier to greater engagement

In finding a very definite disconnect between academic research and practice our evidence supports recent contentions in the management literature (Shapiro, et al., 2007; Van de Ven and Johnson, 2006; Rynes, et al., 2001) and in the management accounting literature (Merchant, 2012; Kaplan, 2011; Laughlin; 2011) expressing concern about the extent to which academic management accounting research fails to adequately inform practice. Our finding that in both Australia and Germany, communication or presentation of academic research findings represents a significant

barrier preventing a more adequate engagement of academic research with practice corresponds to the *Translation* stage in the diffusion model presented in Figure 1. This finding complements the assertions of van Helden and Northcott (2010) and Baxter (1988) who argue communicating knowledge in an intelligible form represents a major impediment to bridging the gap between research and practice. However, while these commentaries make this point generically, the current study provides evidence to suggest that this particular barrier is indeed pervasive, extending beyond the national boundaries at least, of the two countries investigated here.

Our qualitative findings suggest that in addition to *translation*, additional factors contribute to the divide between academic research and practice. In Australia, the limited accessibility of academic research to practitioners appears to represent a significant barrier that prevents academic research speaking to practice. This barrier corresponds to the *Dissemination* stage presented in Figure 1. In contrast, the view emerging from our German enquiry points to the (perceived) limited relevance of academic research as a fundamental obstacle in practitioners adopting the findings of academic research. This barrier corresponds to the *Discovery* stage presented in Figure 1. Interestingly, the stage of *Change* as presented in Figure 1 was not overtly raised to any appreciable extent in our interviews in either Australia or Germany.

Our finding of divergent perceptions between the two countries begs the question of what might account for the observed variations in perception between countries. Answering this question adequately is arguably worthy of a paper in its own right, and our comments in this regard should by no means be regarded as definitive. Nevertheless, helpful insights may be drawn from the limited literature examining the idiosyncrasies of German management accounting research and practice traditions. As shown in Table 5, two divergent findings in particular, warrant our attention: explanations underlying the apparent differences in *why* Australian and German practitioners are

perceived to (dis)engage with academic research; and, the emergence of these *additional* barriers to such engagement, being, *Dissemination* (Australia), and *Discovery* (Germany).

The literature relating to German management accounting research and practice attributes a number of additional causes potentially contributing to this disconnect. First, in contrast to the Australian management accounting research tradition in which management accounting research has generally related to practice (Scapens, 2006), German business economics universities have not had close relationships with industry (Lane, 1990; Lawrence, 1989, 1994). Commentators have attributed this to the science-based research tradition (Wissenschaftstradition) in these institutions that stresses systematic and disciplined conceptual research sometimes at the expense of closeness to industrial issues or practical concerns (Sheridan, 1995). The inheritance of this philosophical tradition fosters an intellectual style that “concentrates on the development of theories and principles before dealing with facts” (Palazzo, 2002: 207), and as Locke (1989: 249) observes “... isolates the German professors of business economics from praxis”.

Second, separation from practice has been argued to have intensified by virtue of an increasing engagement by German management accounting academics with the international research community (Becker and Messner, 2005). As Wagenhofer (2006) notes, this reflects a progressive trend to evaluate research achievements by publications in international refereed journals and citations in such journals. Australian management accounting researchers have also been subject to similar pressures as a consequence of recent research assessment exercises, and initiatives of the Australian Government to tie research funding to performance-based criteria. In response to such policy and institutional influences in both countries, academics have directed their research efforts to generate publications in ‘top tier’ international academic journals (Parker, et al., 2011; Chenhall and Smith, 2010). As a consequence, for both Australian and German researchers the opportunity cost of academic rigour and legitimacy may be a strong connection with practice, reflecting a

homogeneous research monoculture in which the identity of publication outlet becomes more important than the research content and contribution itself (Willmott, 2011). In the German context, this may be reflected in practitioner-based perceptions of the limited relevance of academic research topics (*Discovery*), and, as observed in this study, what almost appears to be a degree of disdain held by German practitioners for academic research efforts. In Australia where relative to Germany, management accounting practitioners have apparently less recourse to academic research, the separation from practice of academic research is not cited as attributable to the type of research or topics that are researched, but as a barrier of access (*Dissemination*). This line of reasoning raises the question of whether Australian practitioners might, as with their German cousins, ultimately regard the topics researched by academics as similarly lacking relevance, use or usefulness, if the barrier of Dissemination was surmounted.

A third potential cause that may contribute to the apparent divergence between Australia and Germany relates to different viewpoints about the legitimacy of academic research. German controlling research has been “more concerned with preserving or constructing its own identity as a recognised sub-discipline of business administration than with researching management accounting practice” (Becker and Messner, 2005: 420). Thus, in order to attain academic legitimacy, the tendency of much German academic research in management accounting is primarily self-referential (*ibid*), reflecting in part an escalating tendency to emphasise theoretical research in general at the expense of empirical work (see also Wagenhofer, 2006), and leading to a decoupling between academic research and practice (Nicolai and Seidl, 2010). Again, in this light, the views articulated in the German interviews in claiming that research topics are of limited relevance, are to a certain extent, understandable; German researchers may forsake practical relevance in pursuit of academic recognition. The need to demonstrate legitimacy, or of establishing an international research presence may not be as forceful in Australia, in view of the, “outstanding contribution

made by Australian researchers to management accounting research over the past thirty years” (Chenhall and Smith, 2010: 15), reflecting an established prominence and profile of Australian researchers in the international management accounting research community. Viewed in this light, it may be that German academic research is proceeding further away from practice and consistent with the ‘*Wissenschaftstradition*’, this quest for legitimacy and recognition may have accentuated the estrangement that German academic research has had from management accounting practice.

6. Concluding Remarks

In examining perceptions across two contrasting cultural contexts, this study contributes to the conversation about the relevance of academic research to practice by providing evidence informed by a theoretical framework, about the nature, extent and pervasiveness of the perceived research-practice gap in management accounting. We approached this study from the theoretical perspective of diffusion theory. A particular advantage of this approach is that rather than attempt to prescribe remedies to ‘bridge’ the gap, the use of a guiding theoretical perspective provided deeper insights into the barriers that prevent the more effective engagement of academic research with practice. Consequently, it puts the definition of the problem at the centre of attention, rather than obscuring it, as other approaches have (arguably) tended to do with solutions and remedies.

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’. This apparent divide begs the question of the ‘appropriate’ direction of the management accounting research agenda. In response, we contend that the initial question researchers might consider is the extent to which they really *do* wish to engage with practice. This question may seem incongruous in terms of the position adopted in this paper - and indeed much of

the relevance literature – which implicitly presumes academic research *should* engage directly with practice. However, having practice as its end user, is by no means the sole purpose of academic research, and there is clearly a role for ‘pure’ or ‘basic’ research in management accounting. For those academics who *do* wish to engage with and inform practice through their research, the lessons from this study are clear; intelligible (as defined by practitioners) writing appears a common call in both Australia and Germany. For Australian actors participating in the research play, accessibility of their research represents a priority, which, based on this study’s findings warrants attention. For their German counterparts, the identification of, or at least demonstration of the practical application and relevance of their research is a key message emanating from this study. In both countries, it seems clear that the divide between research and practice is of limited concern to practitioners. This finding, coupled with the considerable concern repeatedly voiced in the academic literature about a failure for academic research to more adequately inform practice leads us to conclude that the onus is firmly on academics to demonstrate that the mousetrap they have constructed through their research efforts is indeed ‘better’- if they wish practitioners to beat a path to their door. Nevertheless, rather than prescribe normative remedies, what we have signalled in this study is perhaps the need for a more rigorous, theoretically informed and empirically based investigation of this important problem. Narrowing the gap between academics and practitioners is a recursive process requiring academics’ awareness of the needs and requirements of practitioners on the one hand, and practitioners appreciating the potential contribution offered by academic research on the other. In building this bridge, the role of professional bodies as a conduit is likely to be critical, and how this role may be defined and incorporated within the play represents perhaps, the next act.

The results and findings of this study should be evaluated in the context of some of its limitations. First, the relatively small number of professional bodies participating in this study clearly places

limits on the generalisability of the study. However, the intent was not to generate empirically generalisable statistical outcomes but rather to develop a provisional understanding of ‘what is going on’ from the perspectives of the actors involved. It is nevertheless acknowledged that caution should be exercised in attempting to extrapolate the findings of this study to the population of all Australian or German management accounting practitioners. A second limitation is that the views of professional accounting bodies were used as a surrogate or proxy for practitioners. Although justifiable as an approximation in an exploratory study of this nature, the views of professional bodies should be read as indicative rather than definitive of the far broader ‘practice’ constituency. Another limitation of this investigation is that it has relied on data generated from a questionnaire and interviews that both carry their methodological limitations (Birnberg, Shields and Young, 1990; Cook and Campbell, 1979). While considerable care was taken in the development, testing and assessment of the psychometric properties of the survey instrument, further work is required to further validate it. In a similar vein, the credibility and authenticity of the qualitative analysis and interpretation was enhanced as far as possible by protocols for collection and analysis.

Despite these limitations, the current study represents an initial step in accumulating much needed empirical evidence on the research-practice gap. The results point to various avenues for future research. One is to provide evidence capturing the views of practitioners. Although as noted above, professional bodies by very virtue of their mission may be expected to offer a fairly accurate reflection of practice perspectives, practitioners in different contextual settings may hold diverse views on this topic. Extending this study to focus exclusively on practitioners across a range of such contextual settings would therefore provide deeper insights into the ‘view from practice’.

A second opportunity for further research is to extend this study to other countries to provide additional insights into how widespread perceptions may be, and the various reasons cited by country for the impediments preventing a greater engagement by practitioners in academic

management accounting research. A third opportunity to further contribute to our understanding of the research–practice gap phenomenon would be delve more deeply into the apparent reasons cited by Australian and German professional bodies about why academic research does not more effectively speak to practice. In particular, exploring the extent to which cultural characteristics have a bearing on practitioners’ use of academic research, would likely to be beneficial to both practice and academic communities.

The findings of this study do not purport to provide a definitive ‘answer’ to the questions of how management accounting research does or should more effectively contribute, connect with or influence practice, but they do offer a critique of the play and provide a provisional script for the sequel.

~ End of paper ~

Appendix 1

Questions used in the questionnaire and their basis in the relevance literature

Questions relating to the Discovery stage

1. Academics' selection of research questions is inadequately informed and influenced by business practitioners. (Shapiro, et al., 2007; Van de Ven and Johnson, 2006)
2. Academics currently do not select research topics that are of importance to practitioners. (Shapiro, et al., 2007; Van de Ven and Johnson, 2006)
3. Academics currently do not select research topics that are relevant to practitioners. (Shapiro, et al., 2007; Van de Ven and Johnson, 2006)
4. Consultants with access to practitioner issues do not sufficiently inform academics' selection of research questions. (Shapiro, et al., 2007; Van de Ven and Johnson, 2006)
5. The formulation of research questions by academic researchers is too narrow in that it fails to take into account the influence of other disciplines. (Van de Ven and Johnson, 2006; McKelvey, 2006)
6. Most academic researchers are unconcerned with the immediate and short-term needs of the practitioners. (Inanga and Schneider, 2005)
7. Higher levels of direct contact with practitioners should improve the quality of academic research. (Rynes, et al., 2001; Van de Ven and Johnson, 2006)
8. An important barrier in the selection of relevant academic research is that management accounting practices remain for the most part, confidential. (Moehrle, et al, 2009)

Questions relating to the Translation stage

1. Research has had a very limited effect on practice because it is typically oriented towards other academics, rather than practitioners. (Malmi and Granlund, 2009a)

2. Practitioners do not particularly value academic research, relative to other kinds of information they may access in pursuing their management development. (Wilkerson, 1999)

3. Joint symposia between academics and practitioners are likely to significantly enhance the relevance of academic research to practitioners. (Rynes, et al., 2001).

4. Development of consulting relationships is likely to significantly enhance the comprehension of academic research to practitioners. (Rynes, et al., 2001).

5. Academics taking sabbaticals in industry are likely to significantly enhance practitioners' understanding of academic research. (Rynes, et al., 2001).

6. Undertaking action research programs are likely to significantly enhance the coherence of academic research to practitioners. (Rynes, et al., 2001).

7. Joint academic-practitioner research teams are likely to significantly enhance the extent to which practitioners are able to understand how academic research is written. (Rynes, et al., 2001).

8. Practitioner training based on academic research findings is likely to significantly enhance the understanding of academic research to practitioners. (Rynes, et al., 2001).

Questions relating to the Dissemination stage

1. Business practitioners do not access academic research. (Shapiro, et al., 2007)

2. Important research results are not effectively disseminated for practitioners. (Shapiro, et al., 2007)

3. I believe that many important research findings that could be helpful to managers go unutilized. (Shapiro, et al., 2007)

4. Improving how research findings are transmitted to practicing managers is not necessary. (Shapiro, et al., 2007)

5. Practitioners are not aware of relevant academic journals that publish academic research (Scapens, 2008; Inanga and Schneider, 2005)

6. Practitioners are unaware of how they might inform themselves of the findings of academic research (Wilkerson, 1999; Rynes, et al., 2001; Laughlin, 2011).

7. Practitioners are not aware of relevant academic research that might inform their practices. (Van de Ven and Johnson, 2006)

8. The findings of academic research are difficult to locate (Mitchell, 2002)

Questions relating to the Change stage

1. Insufficient time spent by academic researchers at organizational sites is a major barrier to the implementation of research findings. (Rynes, et al., 2001).

2. Academic research should propose new techniques that meet changing needs and opportunities facing practitioners. (van Helden and Northcott, 2010)

3. Academic research should focus on evaluating the effectiveness of existing techniques and approaches used by practitioners. (van Helden and Northcott, 2010)

4. Academic research should direct more attention to identifying the conditions necessary for the successful implementation of management accounting techniques. (van Helden and Northcott, 2010)

5. Academic research should be directed at explaining, understanding and critiquing the motivations behind (and/or outcomes of) the adoption and use of management accounting techniques. (Scapens, 2008).

6. Academic research should focus more on issues of communication, leadership and trust building that can facilitate change. (Gautam, 2008)

7. Many practitioners receive insufficient training in using research. (Short, Keefer and Stone, 2009),

8. Many practitioners lack the ability to critically appraise research. (Short, Keefer and Stone, 2009).

Appendix 2

Demographic characteristics of the respondents

Professional body (Australia)	Number of respondents	Percentage of respondents
The Institute of Chartered Accountants Australia (ICAA)	6	31.6
CPA Australia (CPA)	5	26.3
The Institute of Certified Management Accountants (ICMA)	3	15.8
The Chartered Institute of Management Accountants (CIMA)	5	26.3
Institute of Public Accountants (IPA)	0	0.0
Position title		
National President	2	10.5
Past (National) President	3	15.8
State Manager	6	31.5
General Manager	4	21.1
CEO	2	10.5
Director, Academic Relations	1	5.3
Relationship Manager	1	5.3
Experience working in professional body		
Less than 1 year	1	5.3
1 to 2 years	8	42.1
3 to 4 years	1	5.3
5 years or more	9	47.3
Highest level of education		
Bachelor's degree	9	47.4
Masters	4	21.1
PhD	4	21.1
Professional accounting qualification	2	10.5
Number of members of participating professional organizations		
Fewer than 1000	3	15.8
1001 to 5000	11	57.9
5001 to 20 000	3	15.8
More than 20 000	2	10.5
Proportion of members of participating professional organizations working in management accounting		
Less than 10%	2	10.5
11% to 50%	11	57.9
51% to 80%	2	10.5
More than 80%	4	21.1

Exposure of professional body to academic management accounting research:	Mean*	Standard Deviation
Publish in academic journals	1.89	1.19
Regularly read papers published in academic journals	2.21	0.98
Presentations to academic conferences	2.47	1.24
Attend academic conferences	2.68	1.28
Regularly accessing University websites to read research papers	2.00	0.96
Regularly meeting with academics	3.58	0.92

* The theoretical range for all items is 1–5; 1 = strongly disagree, 5 = strongly agree

Professional body (Germany)	Number of respondents	Percentage of respondents (rounded)
Bundesverband der österr. Bilanzbuchhalter (BoeB)	1	7%
BVBC (Bundesverband der Bilanzbuchhalter und Controller e.V.)	2	15%
CIMA Germany	1	7%
Controlling Institut des Sozialwesens (CIS)	1	7%
Deutsche Gesellschaft für Controlling e.V.	1	7%
Deutsche Gesellschaft für Management und Controlling in der Sozialwirtschaft (DGCS) e.V.	1	7%
Deutscher Verein für Krankenhaus Controlling e.V.	1	7%
European Management Accountants Association e.V.	1	7%
Gesellschaft für Controlling e.V.	1	7%
IACVA (International Association of Consultants, Valuators and Analysts)	1	7%
Internationaler Controller Verein e.V. Deutschland	1	7%
Internationale Gesellschaft für Controlling e.V.	1	7%
Wissenschaftliches Institut des Bundesverbandes der Bilanzbuchhalter und Controller e.V.	1	7%
Position title		
President/Vice President	5	36%
Director	4	29%
Board Member	3	21%
Head, Finance/Administration/Management Control	2	14%
Experience working in professional body		
Less than 1 year	1	7%
1 to 2 years	0	0%
3 to 4 years	4	29%
5 years or more	9	64%
Highest level of education		
Bachelor's degree	1	7%
Masters	3	20%
PhD	2	13%
Professional accounting qualification	9	60%
Number of members of participating professional organizations		
Fewer than 1000	5	35%
1001 to 5000	5	35%
5001 to 20 000	2	15%
More than 20 000	2	15%

Proportion of members of participating professional organizations working in management accounting		
Less than 10%	2	14%
11% to 50%	0	0%
51% to 80%	0	0%
More than 80%	11	86%
Exposure of professional body to academic management accounting research:		
	Mean*	Standard Deviation
Publish in academic journals	2.71	1.54
Regularly read papers published in academic journals	3.36	1.34
Presentations to academic conferences	2.79	1.19
Attend academic conferences	3.07	1.49
Regularly accessing University websites to read research papers	1.79	0.81
Regularly meeting with academics	3.14	1.41

Appendix 3
Interview questions - areas of inquiry

1. What is the role of academic research in informing management accounting practice?
2. What is the role of practice in informing academic research?
3. To what extent is academic management accounting research actually used in practice?
4. What needs do practitioners have that are currently not being met by research?
5. To what extent is there a “gap” between research and practice in management accounting?
6. What are the reasons for this gap?
7. How important is the existence of this gap?
8. How might the gap be bridged?
9. What role does your professional body play in bridging this gap?
10. What role should your professional body play in bridging this gap?

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