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Enlightenment through Engagement? The Potential Contribution of Greater Engagement between Researchers and Practitioners

Abstract

This paper examines the potential contribution of engagement between accounting education researchers and practitioners. Drawing from a case where researchers and practitioners worked together to improve student employability, the paper examines researcher:practitioner engagement from both sides by exploring the potential benefits of participating in a collaborative process.

Drawing from the existing literature, the paper notes the implications for accounting education of a perceived gap between accounting research and practice. Next, the paper examines how greater engagement might address this gap and make a contribution to accounting education research. Then, drawing from data accumulated by working with a group of accounting practitioners over a five-year period, the paper reports on the benefits identified by the practitioners of engaging in a collaborative process. Having examined engagement from the perspective of both researchers and practitioners, the paper concludes by discussing the implications of the engagement process for researchers and for future research.

Keywords:

Accounting Education, Research, Engagement, Practitioners, Research Impact.

Enlightenment through Engagement? The Potential Contribution of Greater Engagement between Researchers and Practitioners

Introduction

The role of skills development in preparing students for careers in accounting has received considerable attention. It is listed as one of the primary aims of this journal (Accounting Education, Aims and Scope, 2016), while Jackling, Natoli, Nuryanah, and Ekanayake (2013) identify 17 papers published in this journal that address the topic in the period 2002-2011. Broadly, the work in this area notes that becoming an effective accounting practitioner requires the development of a range of capabilities, with technical skills being complemented by personal and professional skills (Crawford, Helliard and Monk, 2011; DeLange, Jackling and Gut, 2006; Gray and Murray, 2011; Jackling and DeLange, 2009; Morgan, 1997). This suggests that accounting educators need to understand how such skills are defined in the workplace if they wish their students to be well-prepared for professional life.

However, while the literature in this area has developed, there is still evidence that a gap exists between the capabilities desired by employers and those developed by accounting graduates (Bui and Porter, 2010), with a need for further research that refines our understanding of what skills mean in the context of accounting practice (Jones, 2010; Jones, 2014). This suggests that the efforts made by accounting academics to help students develop personal and professional skills may not be effective in preparing those students for careers in accounting.

It is suggested that one way to address this issue is through closer collaboration between practitioners and researchers (Bui and Porter, 2010; Jones, 2014) as repeated interaction between practitioners and researchers could provide a mechanism to bridge the gap and enable researchers to develop a deeper understanding of the practitioner's lifeworld. However, if such interaction is to take place, both researchers and practitioners need to be willing to collaborate, something that is likely to occur only if both researchers and practitioners derive a benefit from the engagement process.

To examine this issue, the paper will address two separate but related research questions:

- What is the potential contribution of engagement with practitioners for accounting education researchers who are interested in the preparation of students for careers in accounting?
- What are the potential benefits for accounting practitioners of engaging with accounting education researchers?

These questions are important because they examine whether greater engagement with practitioners can provide a feasible route to developing greater insight into skills development amongst accounting students. To answer these questions the paper draws from the existing literature as well as data from a case where the author worked together with a group of practitioners over a five-year period to support a skills development module for a post-graduate accounting programme.

Contribution

Therefore, the contribution of this paper is to explore the role of engagement between accounting education researchers and accounting practitioners in preparing students for

careers in accounting; by identifying and exploring the potential benefits for both researchers and practitioners of participating in a collaborative process.

To achieve this, the paper will be structured as follows. Firstly, the paper will examine the evidence that a gap exists between research and practice. Next, the paper will examine how greater engagement might make a contribution to accounting education research by addressing this gap. Then the paper discusses the perspectives of a group of accounting practitioners, by reporting on benefits identified by a group of practitioners engaging in a collaborative process. Finally, the paper concludes by discussing the possible implications of the engagement process for researchers and for future research.

It is worth noting that the term accounting education researcher is used in this paper in the broad sense of an accounting academic who both teaches and conducts research. However, it is recognised that there are also accounting academics who predominantly research as well as those who predominantly teach.

The Gap between Accounting Research and Accounting Practice

The gap between accounting research and practice has been a recurrent theme in the literature over a period of more than 25 years, with successive authors arguing that research and practice have become separate and disconnected (e.g. Bricker and Previts, 1990; Diamond, 2005; Lee, 1989; Parker, Guthrie and Linacre, 2011, Tucker and Lowe, 2014).

These studies note that accounting researchers and practitioners do not communicate with each other effectively with the result that they do not understand each other. Bricker and Previts (1990) use the term “schisms” to describe the gap between research and practice and argue that the “schisms” have arisen because of the structural and cultural differences between research and practice. Lee (1989) suggests that research and practice have evolved into separate sub-systems operating independently of each other and pursuing separate agendas, while Diamond (2005) argues that there has been an over-emphasis on methodological rigour in conducting research at the expense of relevance.

One implication of the separation between research and practice is the difficulty that researchers can experience in accessing data (Parker *et al.*, 2011). Although it is to be expected that if accounting researchers and practitioners do not share common interests, then they will not participate in activities together, leading to persistent gaps in perspective and understanding. Indeed, Tucker and Lowe (2014) argue that it is the difficulties of translating research findings to practice and then disseminating them in a form that is understandable and relevant to practitioners that helps maintain this divide.

The Implications for Accounting Education of Gaps between Accounting Research and Accounting Practice

Gaps between accounting research and practice have implications for accounting education. Differences between a research led curriculum (reflecting the perspectives of accounting researchers) and a practice led curriculum (reflecting the perspectives of the professional accountancy bodies and employers) can create tensions, leading to difficulties in achieving appropriate balance and academic coherence (Bebbington, 1997; Duff and Marriott, 2016). Resolving these challenges is difficult because the linkages between research, practice and education in accounting are insufficiently developed (Sin and McGuigan, 2013). Indeed,

Fredrickson and Pratt (1995) suggest that accounting education should be conceived as a “constrained optimization” problem requiring trade-offs between the multiple (often competing) stakeholders that influence the design and delivery of programmes.

Such tensions are not confined to accounting. Similar issues arise in other disciplines as a result of differences between the perspectives of researchers and practitioners. This is especially the case where the discipline has well-developed professional practice in addition to its academic base, for example teaching (Rust, 2009), nursing (Albrecht, 1990) and architecture (Bowring, 1999).

The existence of these gaps makes it more difficult for accounting education researchers to achieve a full and nuanced understanding of what is required to be an effective practitioner. Addressing the gap would seem to require a greater level of communication and interaction with accounting practitioners in order to develop and test understanding. This is not to suggest that the views of practitioners should be accepted uncritically, rather that it is through interaction that a deeper and more rounded level of understanding can be achieved (Bui and Porter, 2010).

The Potential Contribution of Engagement with Practitioners to Accounting Education Researchers

While there is some discussion in the literature of the implications for accounting education of a gap between research and practice, there is as yet little discussion as to how the gap might be bridged, other than a general recommendation for closer ties between researchers and practitioners. Consequently, it is not clear exactly how or where greater engagement could make a contribution. Accordingly, the purpose of this section is to consider the first research question: what is the potential contribution of engagement with practitioners for accounting education researchers who are interested in the preparation of students for careers in accounting? To do this, it is logical to start with the existing literature.

The Existing Literature

Jackling *et al.* (2013) note the emergence of a body of research that examines the development of generic skills amongst accounting students. In an early paper on the subject, Morgan (1997) noted that practitioners thought it important for graduates to possess written and oral communications skills. Based on questionnaire data, Morgan found that practitioners (and educators) believed that the written and oral communication skills of new graduate recruits were not at the level required by employers.

Subsequent studies have sought to develop and refine the understanding of generic skills and their role in the workplace. For example, DeLange *et al.* (2006) used questionnaire data from 310 graduates of two Australian universities to identify the three most important skill types for job success. Jackling and DeLange (2009) compared questionnaire data from 174 graduates with data collected during interviews with Human Resource Managers at accounting employers. Gray and Murray (2011) obtained questionnaire data from 146 New Zealand Chartered Accountants concerning oral communication skills and Crawford *et al.* (2011) obtained questionnaire data from 188 UK-based practitioners and academics on the importance of generic skills.

Overall, the findings of these studies show a high level of consistency, identifying analytical skills, oral and written communication, problem solving, team working and time management

skills as being most important. However, it is worth noting that although Crawford *et al.* (2011) identified 28 relevant groups of skills, they consciously excluded 12 of these groups from their study on the grounds of relevance. These included groups of skills which the authors deemed to be professional rather than generic, including professional values and ethics, professional scepticism, cross cultural working, independence and reliability. While it is reasonable for the authors to have excluded these on the basis that they would be difficult to develop and assess in a university setting, it would have been interesting to know what weighting employers and trainees would have placed on these skills.

Other studies have approached the transition of new entrants into the accountancy profession from a different perspective. Instead of trying to identify the generic skills required, they examine the transition experiences reported by graduate entrants, a group that includes both accounting and non-accounting graduates (for example Anderson-Gough *et al.*, 2000, 2002; Coffey, 1994; Grey, 1998; Hamilton, 2012). These studies report on the day-to-day experiences of new trainees, identifying what it is about these experiences that set the tone for working life. Rather than surveying the views of employers and experienced practitioners, these studies involve the researcher spending time in the workplace, observing participants and conducting formal and informal interviews.

For example, Grey (1998) spent time at an office of a large international firm over a 12-month period. Grey argued that “to examine the concrete practices through which professionalism is enacted implies the use of a research methodology to observe these practices and to attempt to analyse their meaning” (p.572). He concluded that becoming a professional (accountant) was defined not by the acquisition of knowledge and skills, but by learning and conforming with cultural and organisational norms and values. Furthermore, the success (or otherwise) of graduate trainees in displaying such norms and values in their day-to-day workplace behaviour were critical to their successful integration into professional life. Similar studies of large international firms confirm the significance of firm culture and values, noting how trainees develop the behaviours and attitudes expected of them through a process of professional socialization (Anderson-Gough *et al.*, 2000, 2002; Coffey, 1994)

In this context integration into professional life is characterized as “professional identity formation” and “training is not only a learning experience but also a process of professionalization which takes place through membership of communities of practice” (Hamilton, 2003, p.47), that is a process defined in terms of expected behaviours and attitudes rather than the development of technical and generic skills to demonstrate professional competence.

Making Sense of Apparent Inconsistencies in the Literature

There are some inconsistencies in the existing literature. Studies directed towards understanding the skills required of an early career accountant (“skills studies”) identify discrete capabilities such as written and oral communication skills, presentation skills, team working and problem solving. The “skills studies” stress the importance of these capabilities in successful transition into professional life. However, studies directed towards understanding the experiences of early career accountants (“experiences studies”) stress that it is behaviours, dispositions and attitudes that are important (rather than skills). Firms not only expect their new recruits to demonstrate these behaviours, dispositions and attitudes but they also use their appraisal systems to monitor whether trainees have met required thresholds of compliance.

It is interesting to note that while each of the two sets of studies are directed towards similar outcomes, that is understanding what is required if graduates are to make a successful transition into professional life, the findings come to quite different conclusions. This raises the question as to whether these findings are contradictory or whether the findings of the “skills studies” and the “experience studies” form component parts of a larger and more complex entity. Clearly the data required to answer this question lies with practitioners rather than researchers, and accessing the data required to resolve these apparent inconsistencies presents a challenge for researchers in constructing a research approach that provides the additional insight required.

Similar issues are discussed in Bui and Porter’s (2010) expectation-performance gap model that differentiates between the competencies desired by employers and those perceived to be present in accounting graduates. Bui and Porter (2010) argue that the expectation gap arises: “primarily from inadequate communication and understanding” (p.46) between employers and educators, something that could be narrowed by greater interaction between the two groups. While this seems plausible, the approach is as yet untested in the literature.

Bui and Porter’s model suggests that differences arise because of differences in meanings and context between university and the workplace and there is evidence of these differences in the existing literature. For example, the “skills studies” identify attributes that can be defined, taught and assessed in the university setting, independently of how they might be defined, taught and assessed in the workplace. Thus, a student might develop their written communication skills at university by writing a dissertation on a topic unrelated to accounting, something directly relevant to university education, but perhaps of indirect relevance to the workplace. However, the “experience studies” recognise that once in the workplace, a graduate is required to apply the skills according to the prevailing cultural norms of the employer, for example demonstrating good written communication skills may mean the ability to write up audit working papers. Given that well-written audit working papers follow different conventions in writing style, content and vocabulary from a dissertation, this presents a challenge to the graduate in how to transfer the skills learned at university to the workplace.

Thus, the issue is one of transferability, something that is made more difficult for students by differences in meaning and context between university and the workplace (Bui and Porter, 2010; Jones, 2010). However, difficulties in transferability are not confined to skills development. Further problems arise in the development of the behaviours, dispositions and attitudes that the “experience studies” suggest are important in transition into professional life. This is because defining, teaching and assessing the attributes associated with the “experience studies” is difficult away from the cultural norms and values of the workplace. Furthermore, depending on the values espoused, these may not be compatible with the values of university education.

In summary, there appear to be a number of unresolved issues, relating to differences in the findings of the “skills” and “experiences” studies, differences in meanings and context between university and the workplace and issues about the transferability of skills developed at university into the workplace. Resolving these issues would appear to be difficult without further interaction between researchers and practitioners.

The Need for Innovation in Research Methodology

There are also other influences that point towards the need for greater engagement with practitioners. There have been calls from established scholars for greater rigour in the choice and design of research methods in accounting education research. For example, Apostolou, Dorminey, Hassell and Rebele (2015) identify what they describe as: “disproportionate reliance” (p.109) on the use of surveys as a method of data collection and an underuse of experimental approaches. Jackling *et al.*, 2013 note an under use of interviews and focus groups when compared to description of/reflections on teaching in qualitative studies. Moreover, Rebele and St. Pierre (2015) identify the risk of stagnation, arguing that accounting education research is becoming focused on a limited group of topics with studies over-reliant on a limited range of research methods.

The Need to Raise the Status of Accounting Education Research

A further dimension relates to the status of accounting education research and its implications for researchers. There has been considerable (mainly critical) discussion concerning the influence of publications such as the ABS journal guide. It is argued that the use of the ABS guide to evaluate research outputs in UK Business Schools has had a distorting and negative effect on the reputation of accounting education research (Hussain, 2011, 2012; Sangster, 2011, 2015; Wilson 2011, 2012) with possible detrimental longer-term consequences for the future of the discipline. Furthermore, problems associated with the impact of journal ranking lists are not confined to the UK, with concerns expressed about the effects on research in Australia (McGuigan, 2015), Spain (Moya, Prior and Rodríguez-Pérez, 2015), China (Hussain, Liu, Wang and Zuo, 2015) and North America (Malsch and Tessier, 2015; Moore, 2015).

On a more positive note, changes in how research is assessed in the UK may provide further incentives for greater engagement and act as a vehicle to raise the status of accounting education research. From 2014, UK universities were required for the first time to measure and report the impact of their research. The definition used for research impact was as follows:

An effect on, change or benefit to the economy, society, culture, public policy or services, health, the environment or quality of life, beyond academia. (HEFCE *et al.*, 2011, p. 26).

While this definition is drawn very widely, it does offer an opportunity for accounting education researchers to demonstrate the research impact of their work. Where researchers engage with practitioners to address a problem, the outcome of that research endeavour is knowledge and understanding that brings benefit to the practitioner as well as the researcher. For just as educators can improve their insight into the process of preparing students for careers in accounting by working together with practitioners, so practitioners can develop their own understanding of how to manage and develop new recruits by working together with researchers, thereby demonstrating research impact.

In this case, the impact of the joint endeavours of accounting education researchers and practitioners would be greater improvements in the capabilities of graduates entering the accounting profession, and (potentially) improvements to the training and development of new recruits once they enter practice. Such an outcome would contribute to improving the practice of accounting, something that is of economic and (possibly) wider societal benefit.

Summary

In summary, the answer to the first research question posed by this paper is that there is evidence that greater engagement with practitioners has the potential to make an important contribution to accounting education research, in preparing students for careers in accounting. It provides a route to address unresolved issues in current knowledge, it responds to calls for greater innovation and rigour in research design and it has the potential to contribute to the reputation and impact of research undertaken. It is also in keeping with the principle of accounting education as a “college without walls” propounded by the founding editor of *Accounting Education: An International Journal*, Professor Richard Wilson (Jackling *et al.*, 2013); whereby the exchange of ideas is extended beyond the research community to include practitioners.

However, engagement requires the participation of both researchers and practitioners and the willingness of practitioners to engage cannot be taken for granted. Therefore, the paper will now address the second research question by drawing from case material that examines the potential benefits of engagement for practitioners.

Case Material

Origins of this Paper

To identify the potential benefits of engagement to practitioners, the paper draws from a case involving a project to design a new post-graduate programme aimed at graduates who were interested in a career in accounting. Part of the programme involved the development of a Personal and Professional Skills module. The purpose of this module was to develop students’ understanding of professional life so that they could make informed choices about where they wanted to work on graduation. The author made a conscious choice that the voice of practitioners should inform the design of the module so that students would be aware of the demands placed on them during their training and could make an informed choice of an employer that suited their needs.

Participants

To reflect the voice of practitioners, a group was assembled who would be interested in working with the author to develop greater understanding of the transition process for new trainees. The output from this activity would be a better understanding of culture and practice, something that would benefit the author and the participating practitioners.

Potential participants were identified on the basis of responsibilities for recruitment and training in their firms and their potential interest in the topic of preparing students for careers in accounting. With input from the Northern Regional Office of the Institute of Chartered Accountants in England and Wales (ICAEW), practitioners from eight accounting employers were identified and accepted the invitation to participate. Eight participants was a sufficient number to allow for diversity in views while being manageable enough to allow a group to form. The participants can be categorised as follows:

Participant	Role in Organisation	Type of Organisation	Recruitment/Training Responsibilities	Gender
A	Partner	Professional Firm	Both	Female
B	Partner	Professional Firm	Both	Female
C	Partner	Professional Firm	Both	Female
D	Senior Manager	Professional Firm	Training	Female
E	Senior Manager	Professional Firm	Both	Male
F	Partner	Professional Firm	Both	Male
G	Partner	Professional Firm	Both	Female
H	Senior Manager	Public Sector	Training	Male

Figure 1 – Summary of the Practitioners Participating in the Study.

Collection of Data

The data was collected over a five-year period comprising communication via e-mail, telephone and face-to-face meeting as well as participant observation in meetings and the workplace. Face-to-face group and individual meetings were recorded, transcribed and analysed to identify key issues. As the project progressed, the data accumulated was reviewed regularly to identify key themes which were included on the agendas of subsequent meetings to allow for further debate and clarification. Ethical approval had been received to make use of data collected for teaching and research purposes. Informed consent for the use of this data was obtained from participants on the basis of maintaining their anonymity in any published work.

The initial aim of the data collection process was to address the research question: what are the skills/personal attributes that an early career accountant needs to be successful in integrating into the accountancy profession? The findings to this question are discussed elsewhere (Jones, 2014). However, as the project progressed, the opportunity arose to reflect on how the engagement process had benefitted the practitioners and their motivations for participation. This leads to the second research question posed by this paper: what are the potential benefits for accounting practitioners of engaging with accounting education researchers?

Research Approach: How the Data Collected Answers the Second Research Question

Data was collected in two stages. Firstly, there had been discussion about the engagement process in the normal course of working together and this had identified some themes. Secondly, the themes identified were used as the basis for discussion at a face-to-face group meeting and subsequent one-to-one interviews. The group meeting and individual interviews were recorded and transcribed to allow detailed analysis of the issues. This was followed by a process of reading and re-reading the transcripts to identify and clarify each of the themes and sub themes emerging (Maxwell, 2005).

Drawing from multiple sources of data to develop understanding in a given context is a legitimate aspect of case study design (Eisenhardt, 1989) and in this instance the on-going interaction with and between the participants helped create a rich data set (Rowley, 2002). A process of on-going interaction is also suggested as a route to bridging the gap between research and practice (Bui and Porter, 2010; Sin and McGuigan, 2013).

Working together with the group involved taking the research approach beyond enquiry and observation, allowing engagement to be explicitly incorporated into research design (Mohrman, Gibson and Mohrman, 2001; Pfeffer, 2007), a process that Van de Ven and Johnson (2006) characterise as engaged scholarship:

Instead of viewing organizations as data collection sites and funding sources, an engaged scholar views them as a learning workplace (idea factory) where practitioners co-produce knowledge on important questions and issues (p.809).

They argue that this approach will produce knowledge that is more: “penetrating and insightful” (pp. 815) than that produced by academic researchers or practitioners alone. In this study the approach was adopted to develop understanding of the practitioner perspective both in terms of the skills/personal attributes sought in graduate recruits but also in relation to the engagement process.

Data drawn from a single case has limitations, in particular the extent to which the findings have generalisability. Thus, the answers to the second research question are suggestive (Maxwell, 2005) rather than conclusive. However, in the absence of similar studies, the use of a single case is justified because of its relevance to the research question and the additional insight given beyond the existing literature (Rowley, 2002).

The Benefits of Engagement for Practitioners

This section will draw from the case material, identifying the perceived benefits of the engagement process from the practitioners’ perspective.

Recruiting, Retaining and Developing Staff is Important but Challenging

A recurring theme in the discussions with participants was that recruiting, retaining and developing staff was vital to the success of their firms. Thus, time spent on developing greater expertise and understanding of these areas was seen as a worthwhile investment.

It’s interesting to see that you have ended up with a panel that’s made up mostly of people from independent firms because they are the ones who can see that there’s a benefit and are prepared to invest the time to send a partner along. (Participant A)

To be honest I think it is critical to our profession to try and get the quality ambitious students into the smaller practices otherwise a lot of the practices are going to die out. (Participant B)

However, the practitioners faced particular challenges in how they approached this important issue, combining responsibilities for recruitment and training with significant practice workloads. Unlike the very large firms, participants did this without the support of a dedicated human resources function.

All of a sudden, I’m doing HR or training, and I’ve got no formal grounding for that. You just learn as you go. (Participant C)

Participants reported that they needed to be pragmatic about meeting the resourcing needs of their firms while at the same time looking to develop their recruitment and training expertise. This created a challenge as participants struggled to figure out how to improve their processes.

For example, there was a heavy reliance on interviews as a method of assessment even though participants saw limitations in this approach and wanted to have some other alternatives that might reduce the risk of making a poor recruitment decision.

Universities ... were really good at giving them (i.e. applicants) interview practice, so they would answer questions really well. But then when you got them into the workplace, you found that it comes down to personality again. They weren't the people that you thought they were. (Participant D)

I think we are too interview-based at the moment. Obviously ... you can see how they communicate ... I think we probably need to step up and, you know, have some different type of testing. I'm always a bit wary of, you know, even psychometric tests or cheesy presentations and interaction. (Participant E)

Sharing Insights: Context and Practice

Participants recognised the need to look outwards beyond their firms to develop their expertise, because the answers to the challenges of recruiting, retaining and developing staff were not available internally. As a result, participants reported that the opportunity to discuss and share experiences with like-minded professionals provided valuable insights as to the qualities required of a good trainee accountant with evidence of learning from peers, particularly during group meetings. This is evidence of research impact (HEFCE *et al.*, 2011), something suggested to be a key feature of the engaged scholarship model (Van de Ven and Johnson, 2006).

That's been great – because you do sometimes start to think that you're the only one that's got problems, attracting good graduates and things like that ... but it's nice to know that other people have the same issues ... so the more we can share ideas the better. (Participant A)

I ... have found the meetings interesting, stimulating. They do lead to a development of self-appraisal as well, so you go away thinking, "Hang on a minute. Somebody said that. We don't do that." Or, "I'm not sure that would work for us or whatever it is." (Participant F)

Sharing ideas allowed participants (and the researcher) to develop a better understanding of the meaning of ideas in context, particularly during group meetings where ideas were developed through discussion between the participants. For example, when asked to define the ideal qualities of a new trainee, one characteristic was stated repeatedly, a strong work ethic:

Ready for work, ambitious, keen and ready to put the hours in. (Participant C)

One of the things that we would look for which is common to us and any other practice of whatever size is we want somebody who is prepared to work hard. (Participant F)

I think they've got to have that drive. (Participant D)

However, when prompted to reflect further on the meaning of the phrase “ready to work”, it became apparent that participants had a subtler interpretation than first appeared. This went beyond work ethic, to include the willingness of trainees to fit in with workplace culture by adopting attitudes, dispositions and behaviours. The resulting discussion involved the contribution and development of ideas. The group’s readiness to adopt a participative and consensual approach to identify a definition for the term was further evidence of the group sharing insights. Thus, the following additional elements were identified:

Attitude, that’s the thing, how they come across to clients is vital and how they get on with other staff is vital. (Participant G)

Do they understand that the clients are paying their salary, really, and we have to get things out? (Participant G)

How they should be dressed, not prescriptively, but they’ve got to come to work in a way that’s befitting the job they do. They’ve got to work in teams and that’s a matter for them to sort out. They’ve got to be there on time; they’ve got to finish jobs and not just clear off. (Participant F)

Participants appeared to find value in coming to a consensus about their expectations with the exchange of ideas contributing to a process of validation of ideas within the group. While these discussions might be seen as mono-cultural they also make sense in the context of a group of peers discussing and attempting to solve work-based problems. Indeed, the prevailing mood was one of realism and pragmatism, where responsibilities for staff recruitment and development were taken very seriously with participants looking to secure the best possible trainees for their firms:

We’re all looking for perfection, and we all know that we’re not going get that ... but if you can get a good number of those attributes ticked off ... then I think you’ve got a very good chance of ending up with a good employee. (Participant F)

Further evidence of the group’s capacity to work together to build their collective understanding was provided in a discussion concerning the respective responsibilities of training firms and trainees for personal development. Thus, one participant noted growing capabilities in the area of oral presentation but still felt there were deficiencies in written communication.

I think the presentation, oral presentation skills have improved. My constant gripe is their written communication skills ... I am constantly sending letters back to them saying “you can’t say that to the client; this person won’t understand. I hardly understand it, what exactly are you asking them to do?” ... they just can’t get it across succinctly in a way a client will understand. (Participant A)

Whereas another participant expressed the view that the development of such skills was the responsibility of the employer.

The way it tends to work and the way tend to learn things as a trainee is that somebody will bash through virtually every sentence, saying what is this, what does that mean exactly, what point are you trying to make with that. (Participant H)

These contributions then triggered further discussion as to where the boundaries lay between the responsibilities of the firm and those of new trainees during the first year or so of employment.

Greater Access to a Talent Pool: Recruiting New Graduates

Participants also saw value from working together because it enabled them to establish contacts with the university, something that could help with the recruitment of trainees. This was important because of the competitive structure of the employment market where the big four firms aim to recruit large numbers of capable trainees and are willing to deploy significant resources to support their recruitment activities.

The jobs market is peculiar, there are these big four firms that Hoover up all these graduates and ... then there are firms like us and we always feel that we're offering something better for the students and the students don't realise that because they're just blinded by the bright lights of the big four ... and so I'm quite keen to get that message across to as many students as I can. (Participant A)

I think the difficulty up to now has been attracting the right quality of applicant, really, because of where we are (geographically) we're not an obvious place, we're not near any big universities or big groups of students. (Participant B)

Developing a greater awareness of graduate capabilities and of university education

Some of the participants had identified specific gaps in their knowledge, for example, their understanding of the aims and objectives of degree programmes generally. This led to a request for guidance on how they could compare the academic skills set of say a history graduate compared with an accounting graduate. There was also a willingness to engage with students and to contribute to the learning and development of students, more generally (for example observing student presentations and giving feedback).

I found it really, really interesting, I loved when I went along to the Enron presentations – I found it really stimulating to think like that again and have the opportunity to talk to people who were enthusiastic about something, so I did find it hugely, hugely rewarding. (Participant B)

The Need for Engagement to be Purposeful

However, while there did seem to be a genuine desire to engage and demonstrate goodwill and support, participants were also clear that they had many calls on their time and that they expected their participation to be worthwhile and purposeful.

I suppose I wonder where we go from here ... we've covered a lot of ground but I'm a bit unclear as to what happens next ... will we always be able to find something to talk about? I think what we've done so far has been very valuable but I don't know how much more can be gained from either side. (Participant A)

These comments underline the fact that practitioner involvement in research engagement activities is not a given commodity and requires researchers to work at establishing rapport and a common agenda.

Concluding Comments

This paper has examined the potential contribution of engagement between researchers and practitioners in preparing students for careers in accounting. It did this by addressing two research questions. Firstly, what is the potential contribution of engagement with practitioners for accounting education researchers in the preparation of students for careers in accounting? Secondly, what are the potential benefits for accounting practitioners of engaging with accounting education researchers?

For the first question, the paper finds evidence that engagement with practitioners has the potential to make an important contribution to accounting education research, in the area of preparing students for careers in accounting. It can provide a route forward in addressing unresolved issues in current knowledge, it can offer innovation and rigour in research design and it has the potential to contribute to the reputation and impact of research undertaken.

For the second question, there was evidence that the practitioners participating in this study found benefits in working together with the researcher because it provided a forum to consider the issues of recruiting, retaining and developing staff, an important but challenging aspect of their professional responsibilities. Participants found the process of working together beneficial, particularly where they had the opportunity to share and develop ideas in a group setting as well as to interact with the university, in a variant of the engaged scholarship model (Van de Ven and Johnson, 2006). This process also provided evidence of research impact.

In this case, engagement was feasible because staffing is seen as a key strategic issue for participants' firms. Thus, research activity directed towards this issue was of interest and relevance to participants. The case also suggests that medium-sized firms may be good candidates for engagement as they may be more willing to look outside their firms for answers. This is because unlike the largest firms, they cannot afford the high fixed costs of specialised human resource functions. The case also suggests that practitioners are busy but pragmatic. They do expect a return on time and effort invested in engagement activities but that could be in an intangible form such as improved understanding, discussion with peers and interaction with students and academics.

These findings have implications for researchers in this field. The evidence from this study suggests that the engagement approach has potential, but requires care and effort to realise the benefits. It requires the identification of a shared issue or problem that a researcher can work on together with practitioners. It requires the researcher to network to identify and involve participants. It also requires a diligent and committed approach to managing the project and collecting data.

The return on this investment is the potential for greater insight. The case generated a significant amount of data, some of which is reported on elsewhere (Jones, 2014). Such insight can contribute to accounting education research and be applied to the education of accounting students. In this case, it was not just the possession of skills that was important but the ability to transfer those skills to the workplace, in line with workplace context and values. Only then would a trainee be considered as making a successful transition to professional life. This suggests that the two differing perspectives of the "skills" and the "experiences" studies (cited earlier) need to be combined to develop a fuller and more nuanced picture, something that could be explored in future research.

It also raises questions as to whether some of the time spent in university curricula on the development of discrete generic skills would be better spent on raising students' awareness of the cultural values and expectations of professional life (as identified by participants in their discussion of the concept of "ready to work"). This would enable students to enter professional life with their eyes open, understanding what will be expected from them and being able to make informed choices.

However, the process of converting these findings into the standardised format of a research paper requires careful attention. Adopting the engaged scholarship model stimulates the development of knowledge and understanding but doesn't necessarily fit with the requirements of a research paper. Thus, it is suggested that this issue needs to be carefully considered at the research design stage.

Therefore, this paper advances the potential of greater engagement with practitioners whilst recognising its challenges. The findings of this study also suggest that greater engagement has the potential to provide a response to the criticisms of accounting education research, that suggest it is at risk of stagnation (Rebele and St. Pierre, 2015) by offering a mechanism for bridging the gap between accounting education and accounting practice.

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