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**The practical relevance of public sector accounting
research; time to take a stand – A response to van Helden**

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As with his previous commentaries on the ‘research-practice’ gap as it relates to accounting in the public sector, van Helden’s observations on our book, *The Research–practice gap on accounting in public services; an international analysis*, are both insightful and required reading for public sector accounting researchers seeking to contribute to bridging this divide. In this brief rejoinder, we take the opportunity to respond to what we consider to be an integral perspective raised by van Helden - one succinctly articulated within the title of his article, ‘time to take a stand’.

The ‘what’, ‘how’, ‘why’ and ‘who’ of the disconnect between research-practice

A diagnosis of the underlying reasons for the disconnect between research and practice within a public sector context – as well as its remedies – is, as van Helden very capably illustrates, a complex problem comprising many facets. From the perspective of academic researchers, addressing this problem we believe, requires a consideration of what is the current state of the research-practice gap on a global scale, how this state may be addressed, why it needs to be addressed, and by whom. Whereas our book through canvassing the opinions of researchers and professional bodies to an extent makes inroads into the question of ‘*what*’, van Helden provides considerable food for thought on the question of ‘*how*’ “researchers can contribute to the practical relevance of public sector accounting research” (van Helden, 2019, p.1), particularly through the hierarchy of research

themes according to their practical relevance he advances. The thoughts of van Helden have provided us with the inspiration and opportunity to further reflect on the two remaining questions of ‘*why*’ public sector accounting researchers should turn their attention to the practical relevance of their work, and ‘*who*’ such researchers might be. It is toward a brief summary of our thoughts on these two questions to which we direct our attention in our response.

‘Why?’ – the elephant in the room

Our reading of van Helden’s commentary is that it is predicated on an implicit assumption that engaging with and impacting public sector accounting practice is a fundamentally worthwhile endeavor. It is a stance we agree with – but if all public sector researchers shared this view, it is arguable that the ‘gap’ we have illustrated would exist to the extent that it appears to. What is clear to us is that in the absence of researchers perceiving a compelling reason to engage and impact public sector practice(s), research is unlikely to contribute to ‘the real world’.

To paraphrase St. Thomas Aquinas, to those who believe, no proof is necessary; but even to those who do not believe in the necessity of engaging with practice, proof of the imperative to do so is indeed possible. Mitchell (2002, p.277) contends, “Ultimately research in applied disciplines should inform practice if it is to be of value”. However, aside from such arguments that endorse the view that contributing to practice represents the *raison d’être* of knowledge creation, there are, in addition, very practical reasons for researchers seeking to add value to the world of practice.

For at least the past decade, universities across the globe face increasing scrutiny directed to the ‘impact’, ‘relevance’, or ‘usefulness’ of academic research underpinned by the advent of research rating exercises. The Australian government’s ERA (Excellence in Research for Australia), the UK government’s REF (Research Excellence Framework) and the New Zealand government’s PBRF

(Performance Based Research Fund) are prime examples of a trend mirrored in countries such as, Denmark, Germany, Austria, Sweden, the Netherlands, France, Spain, Italy, Hong Kong and Canada (Parker 2012). At the core of such research assessment exercises has been the aim of demonstrating university accountability for the results obtained from the public funding provided to them (Karlsson 2017), with relevance defined broadly as "...an effect on, change or benefit to the economy, society, culture, public policy or services, health, the environmental or quality of life, beyond academia" (REF2021 2017). Itself an example of New Public Management (NPM) that van Helden refers to, the implications of what rightly or wrongly now pervades universities across the globe are considerable, and the 'audit culture' regime that has developed within as a result (Verbeeten, 2008) has imposed on researchers both an implicit and explicit expectation that the practical significance of academic knowledge production is demonstrable (Pop-Vasileva, Baird, and Blair, 2011) to external organisations on which there is financial dependence (Broadbent, Gallop, and Laughlin, 2010). As van Helden correctly notes, one particular implication is "the pressure researchers are under to publish in international research journals" (van Helden, 2019, p.2). If for no other reason, for public sector accounting researchers it is as van Helden states, "time to take a stand".

'Who' – one size does/should not fit all

It is difficult to argue with the research themes van Helden identifies "that challenge researchers to focus more on practice-relevant public sector accounting research" (van Helden, 2019, p.1). Almost certainly, these research themes are useful, usable, topical and areas in which public sector accounting researchers are well-placed to contribute to practice, policy and legislative debate. Van Helden concludes "Public sector accounting researchers must demonstrate their value to practice"

(van Helden, 2019, p.3). However, this is one assertion we believe requires qualification. In particular we question the extent to which all public sector accounting research should prioritize such areas? Of course, this question is very much rhetorical; as Tucker and Parker (2014, p. 133) suggest, “Not all research can, should or is designed to engage directly with practice. To assume otherwise is unrepresentative and one-dimensional”. The creation and dissemination of new knowledge in accounting through academic research has an actual or potential impact on a range of stakeholders (van der Meer-Kooistra and Vosselman 2012) including practitioners (Guthrie and Parker 2016), students (Chalmers and Wright 2011), policy makers (Laughlin 2011), legislators and regulators (Chiwamit et al. 2014), the academic community (Balakrishnan 2012), other academics (Tucker and Lawson, 2017), and professional bodies (Parker et al. 2011). The needs, preferences and interests of these constituencies are understandably diverse, reflecting their particular expectations, and immediate needs and specific priorities. Thus, there will always be a place for pure research or research designed to engage with stakeholders other than policymakers, legislators, government or politicians, and it is not mandatory that all research is directed towards practice or designed to deal with the day-to day problems that are a part of practitioners’ lives. The question then becomes under what conditions *should* public sector accounting researchers seek to demonstrate the ‘practice relevance’ of their efforts?

The options for conducting practice-relevant research are not only influenced by the institutional expectations of universities and the individual research interest of the researcher but also by the degree of discretion available to researchers in pursuing particular research priorities. Those researchers (such as early career researchers) with limited discretion over whether they pursue a practice orientation in their research agenda can either configure their research trajectory to satisfy institutional expectations to achieve tenure or promotion by pursuing the relationship between

academic research and public sector accounting research as a means to these (functional) ends. Alternately, if they have a particular interest in impacting practice, seek to make the research-practice gap' a focus of their research trajectory. In contrast, where researchers have a higher discretion in their research priorities (such as established Professors, or those with an established research profile), they can if they have a no particular interest in impacting practice, 'opt out' by continuing to focus on pure research or research that seeks to engage with stakeholders other than practitioners. However, if institutional expectations about practice engagement and impact are high, they can 'play the game' by configuring their research trajectory to satisfy such expectations

Where to from here?

Our identification of the questions of *why* public sector accounting researchers 'should' engage and impact public sector practice, and *who* might consider this avenue of research is deliberately broad and calculated to be provocative. As van Helden observes, there are ample opportunities for those who wish to impact public sector accounting practice, and irrespective of the predilection of individual accounting researchers, we agree, it is most definitely "time to take a stand".

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