

The decline of the professionally-qualified accounting academic: recruitment into the accounting academic community

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Abstract

The profile of the accounting academic has changed in recent years. The earliest academics were often recruited from the accountancy profession. Now the typical accounting academic recruit has a profile similar to the rest of the university, with the PhD being the qualification of choice. The reasons for this trend are examined using a cultural and institutional logics framework. The recruitment context and the institutional changes impacting on recruitment in accounting in academia are explored through the views of heads of department who have knowledge of both their institution's recruitment policies and of the requirements of their discipline. As the research assessment process appears to be a driver of changing recruitment patterns, recruitment is considered in contrasting contexts: Scotland, where periodic research assessment takes place in both old and new universities, and the Republic of Ireland which does not have such a process. Despite differences in the views expressed by heads in these different contexts and differences in their research environments, the trend in all sectors is towards the recruitment (Scotland) or development (Republic of Ireland) of PhD holders rather than professionally qualified staff. The consequences for the nature of the discipline are discussed.

Keywords

Accounting, academia, recruitment, commodification, business school, research assessment, institutional theory – career and institutional logics

1. INTRODUCTION

The nature, place and scope of accounting in academia have undergone considerable change in a relatively short period of time. Universities are becoming increasingly business-like in nature, with university education becoming ‘big business’ characterised by increased commercialisation, privatisation and corporatisation (Guthrie and Parker, 2014). Universities are adopting management practices imported from the private sector, in the form of New Public Management (Pop-Vasileva, Baird and Blair, 2011). One result is that academics have become commodified inputs in the academic production process with performance being measured by key performance indicators for research and teaching (Parker, 2011; 2012). Research evaluations such as the UK’s Research Excellent Framework (REF), and similar processes such as New Zealand’s Performance Based Research Fund (PBRF) and Australia’s Excellence for Research in Australia (ERA), have for a number of years played ‘an increasingly influential role in defining the meaning of life’ in academia (Humphrey, Moizer and Owen, 1995, p. 141). The results determine funding allocations and enable universities to be ranked, while journal ranking lists enable individual academics to be ranked and assessed (Parker and Guthrie, 2013; Guthrie, Parker and Dumay, 2015). A consequence of these developments and rankings is a concern that the research-practice gap is widening (Baldvinsdottir, Mitchell and Nørreklit, 2010; Tucker and Parker, 2014) with research becoming increasingly theorised. This may be of value in informing research design and enabling researchers to get papers accepted in highly-ranked journals but makes them less accessible to accountants in practice (Parker *et al.*, 2011; Guthrie and Parker, 2016).

In this environment, one development that has been noted is that ‘the doctorate has become the entry qualification to an academic career’ (Guthrie and Parker, 2014, p.5). When accounting emerged as a university discipline, the earliest academics were practitioners but the shift towards PhD qualified recruits can be dated to the 1980s in the UK (Brown, Jones

and Steele, 2007). This paper examines this shift in recruitment into accounting in academia against the backdrop of the context described above and a challenging recruitment environment in which it is becoming increasingly difficult to fill vacant accounting posts in both the UK (Hopper, 2013) and in other countries such as the US (Hunt and Jones, 2015). Another contextual shift that influences recruitment is that accounting now often sits within a wider business school rather than operating as a stand-alone department. This presents challenges as the nature and purpose of the business school can be distinguished from other parts of the university. The business school model emerged in the late 19th century in the USA (Clarke, 2008), with the aim of creating a new breed of business leader (Khurana and Penrice, 2011) and reflecting a desire to break down 'silos' and 'kingdoms' associated with narrow disciplinary groupings towards a more eclectic, corporate-facing academia (Lorange, 2006). Alajoutsijärvi, Juusola and Siltaoja (2015) trace the historical development of the business school from its roots in the world of business which resulted in them being considered to be less academically legitimate than older disciplines such as law and medicine. They were staffed and attended largely by practitioners, with curricula developed with the interests of business in mind (Augier and March, 2011). In this respect, they were similar to the earliest accounting departments staffed by professionally-qualified accountants offering professionally-focused teaching.

The lack of a theoretical and scientific base came to be considered as an impediment to the legitimacy of business schools, which were criticised for being too vocational (Wren, Halbesleben and Buckley, 2007). Increasing importance was placed on research throughout the second half of the 20th century, a period that saw the incorporation of markers and signals, such as accreditation, academic titles, rankings, participation in refereed journals and scientific conferences, which had previously been associated with more established university disciplines (Thomas and Wilson, 2011; Alajoutsijärvi *et al.*, 2015). In this context, the

recruitment of PhD holders into accounting academia is consistent with a conception of the university as an institution with the purpose of advancing knowledge (Craig, 2007). The irony is that the wider university has become more corporate in nature. This adds a level of complexity to the constantly evolving relationship between the business school and the wider university, creating legitimacy paradoxes and challenges for their management (Alajoutsijärvi *et al.*, 2015). Current debates pertinent to distinctiveness take a number of forms. Some relate to the increasing prevalence of professional doctorates in management with a more practice-based approach to doctoral education (Banerjee and Morley, 2013). Others relate to the precise nature of the research-teaching nexus and the emergence of a concern about the research-teaching gap in management (Burke and Rau, 2010), which exemplify the tension in business education between the academic and business worlds, with competing concerns about rigour and relevance (Clinebell and Clinebell, 2008). Such research focuses on the strategic direction and aims of business schools and the balance between theory and practice, application and relevance. Less attention has been paid to the nature of the faculty who staff the business school, although issues such as gender (McTiernan and Flynn, 2011); the PhD pipeline (Stewart, Williamson and King Jr, 2008) and career mobility (Bedeian, Cavazos, Hunt and Jauch, 2010) have been considered. Debates about the nature and purpose of the business school and accounting education should consider the nature of the academics that staff them. This paper therefore explores the recruitment into faculty positions as this impacts on the overall staff profile and the focus of research within the accounting academic community.

Wyer and Blood (2006) asked what it took to be a successful faculty member and developed an intellectual capacities framework amid concerns about future shortages of suitable faculty members. Their desired capacities in relation to the discipline were command of theory, core knowledge, professional practice understanding, knowledge of research methods and

knowledge creation, and knowledge of educational practice. Whilst recognising that a potential recruit would not be expected to possess all five of these capacities at the desired level at the time of recruitment, their view was that all faculty members and viable candidates would possess at least a minimum level of each of these capacities. Likewise, this paper is predicated on the assumption that an understanding of both professional practice and academic theory and research is desirable if business schools are to attend adequately to their distinctive nature and achieve their stated purposes. Such a mix appears to offer the potential to address the gaps between research, teaching and practice in which research informs teaching and practice, teaching and practice can enlighten research, and learners are provided with the skills they need for practice and lifelong learning (Burke and Rau, 2010). However, this mix is difficult to achieve as professional practice understanding usually needs to be developed prior to entering academia. This paper therefore aims to address one particular challenge facing accounting within business schools and universities – that of faculty recruitment into academia, with a specific focus on the qualifications and profile required of a recruit. It considers the recruitment context and the institutional changes impacting upon recruitment in accounting in academia. Drawing on institutional theory, a culture and institutional logics theoretical framework is adopted in order to examine recruitment in three contexts that, though similar in some respects, reflect different underlying logics.

This paper is structured as follows. First, prior literature is reviewed and background data on actual recruitment is presented, culminating in the articulation of two research questions. Second, the context and theoretical framework employed in this paper is explained. Third, the research method is set out. Fourth, we report and analyse the findings. The conclusion discusses the implications of the study for accounting academia.

2. RECRUITMENT IN ACCOUNTING IN ACADEMIA

2.1. The recruitment context

The evolution of the business school into its current hybrid position as both corporate-facing and academically rigorous has impacted on the type of academic recruited. Morgan (2011) reported that UK universities are increasingly demanding that new academics hold doctorates and that many regard the possession of a PhD as an essential criterion for all new scholars, a policy shift designed to enable recruits to publish more quickly. As this paper shows, this trend is evident in both the business school generally, and within accounting specifically, where the practice of recruiting staff with business or professional experience has been superseded by recruitment from PhD programmes.

The market also presents challenges. Accounting departments have long experienced difficulty in attracting and retaining suitable staff (Macve, 1989, Holland, 1991, Hopper, 2013). Uncompetitive academic salaries (compared with those of practising accountants) were considered to be a cause of recruitment difficulties, both in Scotland (Weetman, 1993) and particularly so in the south of England (Arnold and Sherer, 1988). Universities UK (2007) speculated that difficulties in accounting recruitment persist due to strong demand for such professionals in other parts of the economy, and uncompetitive university pay rates. Similar challenges exist in the USA (Hunt and Jones, 2015) and Australia (O'Connell *et al.*, 2015).

The challenges relating to mission and market are set against a backdrop of financial pressures in the UK higher education system dating from the 1980s which led to the introduction of performance measures and audits, including teaching quality reviews and research assessment (Tapper, 2003; Willmott, 1995; Parker 2011 and 2012). The effects of a formal process of research assessment have been examined extensively in the literature. This

is an important contextual factor for this paper's examination of recruitment since it may have led to changing recruitment patterns, with older universities being more likely to recruit PhD holders to lectureships in order that they can begin publishing at an early stage in their careers, hence maximising their department's research assessment score, and with professional accountants being more likely to be recruited by newer universities (Duff and Monk, 2006).

Although there were attempts to assess research in the UK prior to the first Research Assessment Exercise (RAE) in 1986, the RAEs formalised the process. RAEs have been held in the UK in 1986, 1989, 1992, 1996, 2001 and 2008. They have been identified as a source of research pressure leading to considerable disillusionment (Brinn, Jones and Pendlebury, 2001; Davies and Thomas, 2002). Most recently, the results of the now renamed and reconfigured Research Excellence Framework (REF) were announced at the end of 2014. Like many of the quality assurance processes used internationally to assess research (Billing, 2004), the UK REF and its predecessors were designed to peer-review the quality of research performed in the UK higher education sector. They provide an overview of research quality in the UK and determine the allocation of research funds from government to individual institutions (Otley, 2002). Consequently, the UK research context has become framed by the research assessment process and it defines academic life (Humphrey *et al.*, 1995, p. 141). The emphasis on research has increased, with research time being allocated as an institutional reward for prior success and to induce particular behaviours (Willmott, 1995; Harley and Lee, 1997). In Australia and the US, too, there is growing concern that the increased emphasis on the volume of research outputs is intensifying the 'publish or perish mentality' in many universities (Bline, 2007; Mathews, 2007; Wells, 2007). Likewise, there is an increasing weight of evidence that the quality and journal rankings of an individual's research influence

recruitment and promotion decisions (Beattie and Goodacre, 2012; Brooks, Fenton and Walker, 2014).

While an emphasis on research productivity and quality judged by peer review has been brought into sharp relief by the REF process, this alone is insufficient to explain changing patterns of recruitment. Harley and Lee (1997) argued that research productivity and peer review have always been central to the academic labour process in the old UK universities and became a feature of the new universities after polytechnics and other higher education institutions were able to transfer to university status from 1992. They argued that the context within which research has been produced has also changed. Collegiate-based control and informal peer review have been substituted by a managerialist and corporatist approach that sees universities being run increasingly as businesses, with efficiency, performance appraisal and measurement to the fore, evidenced via a focus on research outputs, especially journal papers (Macdonald and Kam, 2011) and the use of journal ranking lists (Willmott, 2011; Mingers and Willmott, 2013; Parker and Guthrie, 2013; Guthrie, Parker and Dumay, 2015; Rowlinson, Harvey, Kelly, Morris and Todeva, 2015). A more managerialist culture, in which performance targets and measures have been introduced to evaluate the productivity of individual academics, has also been said to have reconstituted the academic as a commodity (Willmott, 1995; Lawrence and Sharma, 2002; Pop-Vasileva *et al.*, 2011 and 2014; Guthrie and Parker, 2014). Another erosion of collegiality towards managerialism is the decline noted in the scope of academics to influence their academic grouping (Saravanamutha and Tinker, 2002; Parker, 2011; Christopher, 2012). Taken together, these developments, by combining managerialism with peer review, institutionalise control over the academic labour process and job market (Butler and Spoelstra, 2014). Business schools also subject researchers to commercial pressures to participate directly in the marketplace, further commodifying academic research (Suddaby and Greenwood, 2001).

Another aspect of commodification is the association of the academic with his or her repository of publication outputs given that greater emphasis is being placed on increasing the number and quality of publications (Harley, 2000; Guthrie *et al.*, 2015), despite the fact that many academics do not publish research, or publish little (Hussey, 2007). This has happened both in locations with and without research assessment. Beattie and Goodacre (2004) reported on publishing patterns in the UK and Irish accounting and finance academic community for the 2-year period 1998–1999. The mean number of publications was 1.76 per capita, with significantly more staff active in publishing than in 1991 (44% compared to 35%). In Ireland, a longitudinal study of the changing pattern of publication reported by Irish accounting and finance academics from 1988 to 2003 also identified variations in the volume, quality and focus of published research (Hyndman, Ó hÓgartaigh and Warnock., 2006). Publication activity had increased with a greater focus on so-called quality academic journals. Therefore, while this trend may be attributable, at least in part, to the research assessment process, other factors must also exist since similar trends are evident in Ireland, a country that does not have a formal research assessment process.

In summary, there are a range of challenges affecting recruitment into accounting in academia, including the need for the type of recruit to be congruent with the mission of the department that they are being recruited into, the thin market for recruits, and the research environment which has been impacted by research assessment, increased managerialism and performance measurement, and the commodification of research.

2.2. Institutional changes impacting on recruitment in accounting in academia

In the UK, the earliest academic accountants were located in departments of commerce, economics or law, with specialised departments of accounting being formed later as staff and

student numbers increased (Carsberg, 1976). Departments expanded, often with the inclusion of finance academics, and now most accounting or accounting and finance staff groups are located within, and are significant components of, the larger business or management school, alongside disciplines such as economics and management (Rowlinson and Hassard, 2011). The number of students taking business and management degrees increased rapidly during the 1980s and 1990s. By 2010 such students accounted for 15% of the UK higher education population (Williams, 2010), thus justifying a separate home in the form of a business school. The inclusion of Business and Management as a subject area in the Research Selectivity Exercise (RSE) of 1986 was an indication that the area was deemed suitable for academic enquiry and worthy of research funding (Wilkins and Huisman, 2012). The increase in student numbers and the recognition of business and management research provided a context conducive to the development of business or management schools. This has had the effect of reducing the visibility of individual disciplines such as accounting (Ashton *et al.*, 2009). Parker (2002, p. 606) noted the trend towards university restructuring centred around a smaller number of large-scale faculties or divisions “in pursuit of a smaller number of accountable strategic business units (SBUs), and a small number of senior managers accountable to them”. This makes the unit easier to manage (Parker, 2011) and has resulted in uniform policies across the business school. Although this paper specifically considers accounting, the recruitment policies that have been adopted for accounting are similar to those of the other disciplines within the business school.

Accounting was first introduced as an academic discipline in UK universities in the early 20th Century. Departments were largely staffed by professionally-qualified accountants who often combined teaching duties with the continuation of accounting practice (Zeff, 1997). Staff numbers were small as the earliest UK accountants gained qualification via apprenticeship, learning via correspondence courses or in private colleges (Hopper, 2013). In Scotland, a

significant change took place in 1926 with part-time university classes being introduced for apprentices in accounting, economics and law. These were taught by practitioners in a university setting. In 1960, the university link was further strengthened when The Institute of Chartered Accountants of Scotland (ICAS) required all ICAS trainees to undertake an academic year at university studying accounting, economics and law. The link between the profession and the university was mutually supportive. For the universities, an opportunity was afforded to broaden the subject-base and to reinforce links between 'town' and 'gown'. For the profession, the status afforded by a link to universities as elite and selective institutions is regarded as a key element in accountancy professionalisation (see for example Larson, 1977; Friedson, 1986; Abbott, 1988).

From the 1980s the proportion of professionally-qualified academic staff in the UK began to decline markedly with the PhD rapidly becoming the prevalent entry qualification. Brown, Jones and Steele (2007) showed that in the period from 1982 to 2004 the proportion of staff possessing a PhD rose from 9.7% to 38.6%, while the proportion holding a professional accounting qualification fell from 74.1% to 50.1% (Brown *et al.*, 2007). These figures include all staff but research involving only recruits confirms the trend. In Scotland, 50% of new appointees to accountancy departments in the years 1984 to 1989 came via a research training (typically PhD) route, with only 27% coming via the accountancy profession (Weetman, 1993). The remainder had moved from polytechnics or other tertiary-level institutions. Thus, this period is pivotal, with evidence of the increasing prevalence of the academic PhD recruit dating from at least the mid-1980s. A similar trend is also evident in Australia (Mathews, 2007). The strong research focus in UK universities, encouraged by successive research assessment exercises, means that academic departments need staff to be able to publish quickly in order to be eligible for inclusion in research assessment (Duff and Monk, 2006). This may be easier for PhD entrants, who already have research experience and

training that most professionally qualified entrants lack and who often embark upon the publishing process whilst undertaking their PhD (Smith, 2007; Wells, 2007).

A track record in research can lead to a greater likelihood of success in securing research funding and increasing research student numbers, and can help an individual's career prospects (Brinn *et al.*, 2001). However, the pressure to publish and the research assessment process have been implicated in a number of negative effects. They have been said to have caused research to be conservative (Smith, Ward and House, 2011) and to take a short-term focus in order to maximise the likelihood of publication within an assessment period (Willmott, 2011; Gendron, 2015). Other effects discussed in the literature are the problematic interface between academia and practice, and the perceived lack of economic relevance of much research (Perkman, King and Pavelin, 2011). Overall the literature shows that research assessment influences a person's research outputs which in turn impacts upon career prospects.

The decline in recruits from a professional background was noted by the panel that assessed accounting and finance submissions to the UK's RAE in 2001 (RAE, 2001) reporting that "there is a dearth of high quality policy- or business-oriented work, due in part to the declining number of researchers with a professional background". The panel commented that this shift has had an effect on mainstream research, such as in financial accounting and auditing. The panel assessing outputs for REF 2014 noted that, although the number of outputs submitted in the field of accounting and finance had increased, the balance of outputs had shifted from accounting to finance. The panel expressed its concern about "the relatively low numbers of outputs in the more technical areas of accounting, financial accounting, auditing and taxation" (HEFCE, 2015, p. 59), areas which are core components of the

expertise of professionally-qualified accountants but which do not attract large numbers of PhD candidates.

Recruitment data is available from the British Accounting Review Research Registers, biennial registers listing all accounting and finance staff in post each two-year period, and showing leavers and joiners since the previous register. They show the qualifications, publications and position held by all staff. In order to contextualise this paper, data was extracted from these registers published in 2002, 2004, 2006, 2008, 2010 and 2012, the latest availableⁱ. Table 1 shows that total staff numbers rose in Scotland and in the Republic of Ireland between 2002 and 2012. The largest increase was in Scottish old university departments, due largely to the need to service greatly increased postgraduate student numbers (MacGregor, 2015). There was a decline in Scottish new universities, due to the effect of voluntary redundancy schemes after the economic downturn in 2008 (Universities UK, 2014). Table 1 does not reveal the considerable rate of staff turnover in the departments over the period. 300 people were recruited into the departments in the calendar years 2000-2011 (see Table 2), a figure that equates with total staff numbers, showing that the departments effectively replaced themselves over a decade. These recruits are the focus of this paper.

TABLES 1 and 2 ABOUT HERE

The qualifications and institutions of these recruits are shown in Table 3. 122 recruits (41%) possessed a professional qualification (89 on its own and a further 33 possessing a professional qualification in addition to a PhD). A greater number, 169 (56%), possessed a PhD (119 solely a PhD on recruitment, 17 with a PhD within two years of recruitment (therefore having a PhD in progress on recruitment, most typically being at the write-up stage) and 33 in conjunction with a professional qualification). This confirms the trend

identified in the literature from professional qualification to PhD. However, the preference for a PhD or professional qualification varies across different sectors. Among the oldⁱⁱ Scottish universities, 78% of recruits had a PhD, showing that this research-intensive sector had moved more markedly towards this entry qualification than the new Scottish universities that had more balance between PhD (47%) and professionally-qualified entrants (53%). In the Republic of Ireland, only 22% of recruits had a PhD showing a strong preference for a professionally-qualified recruit, as historically had been the case in Scotland.

TABLE 3 ABOUT HERE

Of the 300 recruits, 131 already held academic positions in higher education. To examine the qualifications and experience of people who were new to academic posts in higher education, the following analysis excludes these individuals, leaving 169 recruits who could be termed ‘new-blood’. Table 4 provides details of these new blood recruits and shows that 77 (46%) were recruited to the Scottish old universities, 32 (19%) were recruited to the Scottish new universities and 60 (35%) were recruited to the Republic of Ireland universities. These new recruits are further subdivided in Table 4 into the two sub-disciplines of accounting (n=97, 57% of new bloods) and finance (n=72, 43% of new bloods) since the decline in professional entrants is more likely to manifest itself in accounting with its associated professional bodies. As with recruits generally, the Scottish old and new universities and the Republic of Ireland universities showed different preferences for PhD or professionally-qualified new-blood recruits. Among the old Scottish universities, 68% of new blood recruits in accounting had a PhD, whereas only 24% in the new Scottish universities and 3% in the Republic of Ireland universities had a PhD on entry. In contrast, 71% of entrants in the Scottish new universities and 86% in the Republic of Ireland universities had a professional qualification.

TABLE 4 ABOUT HERE

Both in accounting recruitment overall and recruitment of new blood appointees, the Scottish old universities showed a strong preference for a PhD qualified person, whereas in the Republic of Ireland, in both categories the preference was for a professionally qualified recruit. The position of the Scottish new universities is more ambivalent. Approximately equal numbers of professionally and PhD qualified candidates were recruited overall but, at the new blood level, the professionally qualified dominated. The accounting academic has evolved from being a professionally-qualified, and often practising, accountant to now being typically academically qualified via a PhD route to academia in the Scottish old universities and the Scottish new universities are moving in a similar direction, albeit at a slower pace. The Republic of Ireland still shows a strong preference for professionally qualified recruits.

The picture that emerges from the literature review and contextual data is of the PhD becoming the qualification of choice within the university sector as a whole but with recruitment in accounting facing particular problems, attributable in part perhaps to the wider range of alternative well-paid work opportunities for accounting graduates. In accounting, since the 1980s there has been an increase in the number of accounting departments, staff and students, with a decline in the number of professionally-qualified staff and an increase in the number of staff with PhDs. Some of the contextual factors that have accompanied this staffing trend include changing conceptions of the nature and purpose of the business school, in particular the balance between theory and practice, research assessment and the emphasis on research management, accompanied by increased performance measurement and management control. Drawing on the above review of prior literature, the research questions which motivate this paper are as follows:

1. What are the reasons for the increase in numbers of PhD holders and corresponding decline in professionally qualified staff recruited in the accounting discipline?
2. What are the implications for accounting in academia?

3. INSTITUTIONAL THEORY – CULTURE AND INSTITUTIONAL LOGICS

This research examines recruitment into academia in two geographical contexts, Scotland and the Republic of Ireland. These two contexts were examined as the literature suggests that, while a range of trends and influences are evident, the UK's system of research assessment was considered to have exerted a strong influence over academia. In addition, Scottish universities were further subdivided according to their orientation and ethos, as explained below.

Scotland has four ancient universities (the Universities of St. Andrews, Glasgow, Aberdeen and Edinburgh), established in 1413, 1451, 1495 and 1582 respectively. Four further universities were formed from existing institutions in the 1960s (the Universities of Dundee, Heriot-Watt, Stirling and Strathclyde). Together, this paper refers to these as 'old' universities. The Further and Higher Education Act 1992 led to the designation of another five (hereafter termed 'new') institutions (Abertay, Edinburgh Napier, Glasgow Caledonian, Robert Gordon and West of Scotland) with two more, Queen Margaret University and the University of the Highlands and Islands, being added in 2007 and 2011 respectively. Scottish higher education receives funding from the Scottish Funding Council. This body allocates almost £1,022million of general funds to Scottish higher education institutions (SFC, 2014), with approximately 70% being allocated for teaching and 30% for research. Research is allocated based on a funding model derived from the results of regular research assessment, as discussed earlier. In total, twelve institutions offer degrees in accounting - three ancient, all four 1960s and five post-1992 universities. In all twelve of these institutions, accounting sits within a business or management school. As the research ethos can vary between universities

in the same geographical context depending upon their history, mission, and teaching and research orientation, this study distinguished between the old and new Scottish universities.

The Universities Act 1997 recognises seven universities in the Republic of Ireland: Trinity College, Dublin, University College Cork, University College Dublin, the National University of Ireland Galway, the National University of Ireland Maynooth, the University of Limerick and, Dublin City Universityⁱⁱⁱ. Accounting sits within a wider business school in five of these institutions and in a college of business and law in another. Irish higher education is funded by the Irish government but there has been no research assessment exercise in order to inform funding allocations. In January 2011, the Irish Government published a national strategy for higher education for the period to 2030 (HESG, 2011). This report shows that Ireland has significantly increased its investment in research in higher education since 1996, resulting in increases in the volume and quality of research. There are plans to reconfigure higher education (HEA, 2013a) and a new system performance framework is being put in place based on key system objectives and indicators noted by Government (HEA, 2013b). It is envisaged that individual institutions will agree performance compacts to inform the implementation of performance funding in the sector. Thus, while there is no specific mention of research assessment, the funding approach is becoming more managed. Therefore, by including universities in both Scotland and the Republic of Ireland, the effects of different research funding contexts can be explored.

Given the three different environments investigated in this paper – higher education in accounting in Scottish old universities, Scottish new universities and Republic of Ireland universities – that stem from different histories and different funding mechanisms, a focus on institutional aspects of the various contexts is considered to be appropriate since it allows for a consideration of both homogeneity and diversity.

As the three contexts each display different environments and logics, theoretical framing based on culture and institutional logics was deemed appropriate. The institutional logic perspective developed from neo-institutional theory (Thornton, Ocasio and Lounsbury, 2012). Early work on institutional theory emphasised ideational aspects whereby authority becomes institutionalised by actors in organisations (Zucker, 1977) and attributes rationality to activities (Meyer and Rowan, 1977). DiMaggio and Powell (1983) extended this argument by suggesting that organisations will homogenise in form and that, in adopting a similar environmental and structural position in an organisational field, they will become isomorphic with their common institutional environment. Therefore, institutional theory may explain the homogeneity of practices among institutions (Fernandes-Alles, Cuevas-Rodriguez and Valle-Cabrera, 2006). Within the field of higher education, homogeneity has been observed as a by-product of the management of the RAE process (Willmott, 1995) and the performative effects of journal ranking lists (Mingers and Willmott, 2013).

Neo-institutional theory moved away from a strict focus on homogeneity to one that considers heterogeneity and diversity (Symon, Buehring, Johnson and Cassell, 2008). The role of dominant players (DiMaggio and Powell, 1983) and of agency and individual action (Lawrence and Suddaby, 2006) have increasingly come to be recognised. So too has the influence of culture on organisational change (Thornton, 2015), though views differ on whether cultural processes are embedded in power struggles and inequality (Bourdieu, 1990) or whether they are more value-free (Thornton, 2015).

Thornton (2015, p.3) defines institutional logics as “the socially constructed patterns of symbols and material practices, assumptions, values, beliefs, and rules by which individuals and organizations produce and reproduce their material subsistence, organize time and space,

and provide meaning to their social reality”. Hence culture is central to institutional analysis. Thornton, Jones and Kury (2005) compare the mechanisms of institutional and organisational change and stability in three professions (accounting, architecture and publishing) across a range of dimensions (mission conflicts, governance forms, triggers, changes in dominant institutional logics, theoretical model, meta-theoretical model, statistical model and event sequencing). This study applies a similar approach, though with a narrower focus, concentrating specifically on recruitment into accounting in academe, to highlight and distinguish between the cultural and institutional logics revealed through our interviews with heads of department.

Work on culture and institutional logics has been dominated by studies of corporate settings, healthcare and the professions (see, for example, Greenwood, Diaz, Li and Lorente, 2010; Reay and Hinings, 2009 and Suddaby and Greenwood, 2005 respectively) but has paid less attention to the university as a field of study, though some studies provide useful insights. Dunn and Jones (2010) contrasted the competing logics of science and care in medical education, which relates to the distinction between pure and applied knowledge, while Townley (1997) contrasted professional and corporate logics in relation to the implementation of performance appraisal practices in universities. Gumport (2000) reviewed the recent history of higher education in the USA and noted a shift from the previously dominant logic of higher education as a social institution to higher education as an industry, with market forces being evident in hiring and retaining faculty members. Maassen and Stensaker (2011) extend Gumport’s thesis, arguing that the traditional notion of the university has assumed a knowledge triangle comprising research, education (teaching) and innovation, which they deem to be changing as a result of three different sets of logics concerning the external reform agenda, namely quality assurance standards, research concentration and innovation via, for example, spin-outs and knowledge exchange. Bastedo (2009) identifies four core logics in his

review of higher education policymaking in Massachusetts, USA, namely mission differentiation, student opportunity, system development and managerialism. He argues that these four logics have become increasingly institutionalised to the extent where they are now taken for granted among policymakers. Following Thornton *et al.* (2005)'s identification of five dimensions to explain the mechanisms of institutional and organisational change and stability, Table 5 summarises the dimensions and logics in higher education drawn from the literature review in section 2 and the above discussion of theory.

TABLE 5 ABOUT HERE

This paper focuses on the competing institutional logics revealed by an examination of recruitment in accounting in academia, including but not restricted to the set of dimensions and logics shown in Table 5.

Institutional logics were regarded by DiMaggio (1997) as a theory and method of analysis for understanding how societal-level culture influences the cognition and behaviour of individual and organisational actors. This paper explores how heads of department understand and operate within a changing higher education recruitment environment. The focus is on the three selected contexts which each have their own histories and cultures, within which heads of department at various times can be expected to reconcile and exploit multiple contradictory institutional logics (Thornton, 2015). Suddaby's (2010) view is that subsequent institutional theory research beyond the early work of the late 1970s and early 1980s was problematic because it tended to focus on structures rather than being ideational. Suddaby argues that to take seriously the ideational aspects of institutions, research needs to incorporate interpretivist methods that pay serious attention to the subjective ways in which actors experience institutions and to adopt an individual perspective. Suddaby (2010, p.17) argues that, "if we take seriously the notion that institutions are powerful instruments of cognition, there must be some opportunity in conducting research on how institutional logics are understood and

influence at the individual level of analysis.” This is because institutions are inherently phenomenological constructs with logics that “exist in a dynamic interplay between individual and macro-phenomenological levels of analysis (Bévort and Suddaby, 2016), hence the use of the interview research method in this study.

4. RESEARCH DESIGN

Heads of department at 14 out of a possible 19 institutions agreed to be interviewed. The interviews were semi-structured^{iv} and were conducted with the heads of departments of accounting^v at five universities in the Republic of Ireland (three older universities established as universities by 1908 and two newer universities) and at nine Scottish universities (five old and four new universities). Heads of department were selected as interview subjects as they were involved in recruitment and would therefore know their university’s policies and practices and were subject experts who would therefore have views about the type of person needed in their discipline. Guest, Bunce and Johnson (2006) considered that saturation occurred once 12 interviews had been conducted. Fourteen interviews were considered to provide sufficient coverage as no new insights were observed in the last of the interviews. Interviews were in-depth interactions, ranging from one hour to two-and-a-half hours^{vi}. They were recorded and transcribed verbatim. Content analysis of transcripts was conducted manually, coding by theme. All interviews are reported anonymously^{vii}.

5. FINDINGS

5.1. Mission

Thornton *et al.* (2005)’s first dimension relates to mission. Interviews with accounting heads of department showed that the evolving mission of business schools with a strong focus on research and a tension between meeting the needs of the academic and business worlds (Clinebell and Clinebell, 2008) was impacting upon, and presenting challenges for,

recruitment. Accounting heads all commented that research was increasingly driving appointments. This was especially so in, but not confined to, the Scottish old universities:

This is a very research orientated university, research is probably the number one characteristic for hire. (Scottish old university B)

Some referred to RAE 2001 being a turning point, and that subsequent research assessment rounds had cemented this, with university research strategies becoming more significant:

The backlash from the RAE disappointment back in 2001 - I think there was an early sign of the shift in research...The research strategy at the university is quite clear, pretty well publicised and I think any department would have found it very hard to justify recruiting people who were doubtful on their research pedigree as they entered (Scottish old university D)

In the Scottish old universities, therefore, the research mission of the university drives recruitment. In the Scottish new universities, most heads also expressed a preference for a PhD recruit:

It would certainly be someone with a PhD...We were part of the growth of business schools in the 1980s we took on practitioner staff who were excellent, no query about that, however, they are not now what the market expects (Scottish new university F)

This interviewee's reference to market expectations shows the alignment of mission with market. The preference for a PhD recruit was surprising given that Table 4 showed that the reality of appointments was that most recruits were still professionally, rather than PhD, qualified. There was therefore mission conflict (Thornton *et al.*, 2005), influenced by the needs of the university, reflected in evolving missions and teaching needs:

We're looking for research to underpin some of the post graduate teaching (Scottish new university I)

A requirement for MBA provision, the provision of accounting and finance to non-specialists in business programmes, and also some specialist MSc areas such as environmental issues, international business, so the requirement for professional accreditation has actually reduced. (Scottish new university F)

All Scottish new universities indicated that support was available to staff who wish to undertake PhDs, typically in the form of payment of between 50 to 100% of full PhD fees and

often with some time made available for study. Therefore, the mission of Scottish old and new universities was not altogether dissimilar. While more entrenched in older universities, research was generally becoming a significant criterion in the newer universities too.

Therefore, the ethos and mission of the university was impacting on recruitment with all Scottish universities being influenced, either partly or wholly, by research.

The position in the Republic of Ireland was very different. There was recognition that research was important and, although professional accountants were being recruited, this was not specified as an essential qualification. The eclectic requirements of the job, spanning teaching and professional engagement as well as research, were uppermost in heads' minds:

We never specify a professional qualification is essential but that seems to be the way that most of our people come in here. We need to have people who come in and deliver lectures in a fairly wide range of areas who are not scared off by advanced technical material, who also have credibility in the professional business world and who also then can get going on their research careers. Ideally you see we probably want the best of both worlds. (Republic of Ireland university E)

There were indications that there was a shift from a professional qualification to the current hybrid position of an increasing tendency to recruiting from a PhD background rather than from the profession:

The more recent people who've joined the department are not professionally qualified accountants. (Republic of Ireland university B)

This trend was attributed to a change in the higher education environment, ethos and mission:

Since we got University status we've kind of, fairly obviously made a conscious attempt to move away from the professional qualification background and much more in to the academic. The mix now would emphasise academic background much more than professional qualifications, although we still find that the mix of professional qualifications and academic background is the perfect mix... Increasingly it's people who have come from an academic background, so from under-grad, post-grad and then in to teaching faculty rather than professional. (Republic of Ireland university D)

Across the three contexts, the mission of the university was a key influence on recruitment, informing the demand-side of the recruitment process, showing the linkage between mission and triggers.

5.2. Market triggers

Thornton *et al.* (2005) included the triggers that act as mechanisms of institutional and organisational change and stability as one of their five dimensions, and the literature review identified issues relating to supply of candidates and the demands of employers as triggers in relation to recruitment into accounting in academia.

The mission of the universities as discussed in the previous section had impacted upon the job specification for posts where a PhD either already completed or near to completion would be listed as an essential requirement but a professional qualification would only be listed as desirable, not essential:

I guess you can only do so many things with the resources you have and the situation you're in and I guess you have to have some sort of framed strategy so to speak and if your strategy is to push on with the research orientation of the school then it kind of takes you down a certain path when it comes to recruiting (Scottish old university D)

Similarly, in the Scottish new universities, the essential and desirable criteria reinforced the message about the importance of mission:

Academic essential, professional desirable I would stay is how we're doing it (Scottish new university G)

However, Table 4 showed that, whatever the preferences, professionally-qualified recruits still dominated in the Scottish new universities. Therefore, it is still sometimes possible to enter academia via a professional rather than PhD route though, where professionally-qualified staff were recruited, the aim would be to get them to study for a PhD:

I think if I was taking on a young person with a professional qualification I would then be looking for them to do their PhD. I wouldn't say I'm preferring somebody who's got a (professional) qualification, I think I would be very much more open now, but the key

thing for me is, I must be able to put them in front of a class... There is an ex-student of mine and she is wanting to get into lecturing. She would be an ideal candidate because she is sharp as they come, she is very personable, has got great communication skills, she has worked in the profession, she's a couple of years of post-qualified. Now that, to me, is an ideal candidate, because we can develop the research capability. (Scottish new university I)

In contrast, in the Republic of Ireland, the traditional entry route into academia in accounting remains a professional (usually chartered) accountancy qualification, followed by a willingness to register for a PhD which is usually done in-post:

Everybody has a professional qualification... The number with PhDs is interesting... it's radically changing from a situation where virtually nobody had a PhD to a situation where virtually everybody will have a PhD... It's all post-qualification PhD, in other words, people get their undergraduate degree, they go out, they qualify professionally, at some stage – it could be later rather than sooner – they decide “I'm going to switch to academic life”, they come in, they get their feet and being professionals they're cautious before they jump too far and it takes a while, but then eventually they decide “OK if I'm going to get on I have to have a PhD.” (Republic of Ireland University C)

The trend is therefore moving in the direction of a PhD in the Republic of Ireland though, in reality, not all departments are recruiting candidates with PhDs just yet:

The research button has been pressed, and the PhD now is fairly essential for anybody who wants a long-term career, no doubt about that, but realistically - when we are recruiting we would always, you know, we would always make that clear, the ad would be clear, during an interview and so on - but realistically we haven't even come close to recruiting somebody with a PhD. (Republic of Ireland university E)

This demonstrates the effect of the market, with heads and applicants being aware of the importance of research but appointments lagging behind because of the difficulty of finding someone with both a professional and research background:

Such people do not exist and therefore you know, the state of requirement and what is available in the market place are completely divorced...there are just not people out there with PhDs and a couple of publications dying to come in, and I think myself being realistic about it, grow your own, (Republic of Ireland university A)

Turning to the supply side, across all interviews, heads commented that recruitment into accounting positions was very difficult. While large numbers of applications were received for finance posts, accounting applicants were considerably fewer in number, confirming

previous studies (Universities UK, 2007; Hopper, 2013). This thin market manifests in two ways. First, in Scotland, few applications now come from professionally-qualified candidates:

A fairly significant factor was the type of people applying... We were getting more people who had gone the PhD route and applying for jobs here rather than traditional, professionally qualified people. (Scottish old university E)

Second, higher salaries in the profession or industry can also act as a disincentive, which may also have led to an academic career being more attractive for female, often part-time, staff:

A potential recruitment problem I think, particularly in accountancy, is to do with the differentials of salaries - if you wait for somebody two-three years post-qualified you couldn't even vaguely start to match their salary - and that, that is a big issue...I have got a high number of people on fractional contracts, and they're all women, and I have found as well, in accountancy, in my experience, people who are making that career-type change tend to be women, and is it the fact that people can afford to do it because they have got husbands who are bringing in a bigger salary? (Scottish new university I)

Salary was identified in the 1980s and 1990s in the UK (Arnold and Sherer, 1988; Weetman, 1993) and more recently in Australia (Pop-Vasileva *et al.*, 2014) as an impediment to recruitment and the current findings suggest that this continues.

5.3. Governance forms

Another dimension identified by Thornton *et al.* (2005) related to governance forms. The literature review showed that the influencing aspects relating to accounting in academia were the loss of autonomy experienced by accounting groupings combined with the rise of the business school as the managerial unit. Accounting no longer sits as a stand-alone discipline but is typically located within business or management schools. Heads of department indicated that there was considerable centralisation, in line with Guthrie and Parker (2014). Departments had to adhere to common financial policies and formalised procedures. This centralisation had extended to recruitment, for example setting a master's degree or PhD as an

essential requirement across the institution or management unit, with heads suggesting that their previous flexibility had disappeared, confirming the view in the literature that the previously more collegiate environment that included recruitment, had been superseded by a more managerialist one (Parker, 2011; 2012; Guthrie and Parker, 2014).

Heads commented that this had resulted in them having less autonomy which meant that their ability to set their own agenda was limited. The requirement for recruitment to fit within overall school and university policies and practices had resulted in pressure from the rest of the school or university to adopt criteria similar to that used in other disciplines.

The ideal candidate from the university's perspective, from the perspective of the college and the dean of the college is quite simple: it's PhD finished publications, exactly the same as Theology or History or English. Our position is that professional work is important... My ideal candidate: professionally qualified turned academic (Scottish old university A)

Of note is the fact that this head had a PhD but was not a professionally-qualified accountant, hence heads were not attempting to recruit in their own image. It was acknowledged that the ideal candidate was hard to find:

The ideal candidate would be somebody who had some knowledge of the real world accounting, and it is incredibly difficult to get that at the same time as meeting all of the other requirements for that particular lectureship, so these days I guess the other requirements would be dominate over the requirements for an accounting qualification. (Scottish old university C)

The pressure to conform to wider university criteria was also evident in the Scottish new universities:

We've hired somebody recently who has a professional background and is registered for a PhD and seems to be coming on very well, so my hope is that they, in a couple of years' time will join the research-led people; but the institution now is trying to outlaw this and is trying to say "Oh these people don't have publications." (Scottish new university H)

Across the two Scottish contexts, then, wider university pressures are making it more difficult for a professionally-qualified person to secure appointment in a new Scottish university.

Similar tensions were noted in the Republic of Ireland:

In the university, I have to say the majority view would be a PhD, your two publications in refereed journals, and on top of that, within the department we would feel very strongly that you would want somebody with a professional accounting qualification; that is our ideal candidate. (Republic of Ireland university A)

As in Scotland, the different market in accounting had caused some problems when accounting candidates were compared with those in other disciplines:

We are finding plenty of good candidates in accounting particularly they would have spent a fair bit of time qualifying as professional accountants and that would set them back on doctoral studies to a large extent and they would lag behind maybe in other disciplines in terms of getting PhD done and that is causing us a little bit of difficulty. (Republic of Ireland university B)

Hence, across the three contexts there was a view that the specific market factors and needs of accounting were not being recognised because there had to be consistency across disciplines.

5.4. Dominant institutional logics

Changes in dominant institutional logics are perhaps the most powerful mechanisms of institutional and organisational change and stability (Thornton *et al.*, 2005). The literature suggests that universities had experienced several shifts, from social institution to industry, from professional to corporate, and from collegiate to managerialist, with increasing evidence of performance measurement and quality assurance processes. Increased managerialism and corporatisation had led to the sense that the academic had become commodified and that there had been a change in the value placed on different types of knowledge, with pure/academic knowledge becoming more prized in recruitment than applied/vocational knowledge.

The ascendancy of a managerialist, corporate logic was evident in the references by the heads across the three university contexts to an increasingly managerialist environment. ‘Workload models’ were cited frequently and the language of managerialism (Parker, 2012) was evident in references to performance measurement, strategic drivers and quality assurance:

We’ve got a new performance measurement system coming in, how well that’s going to go down - not! - and heads of school have to monitor and measure achievements against expectations (Scottish old university D)

One of our strategic drivers is to improve our business and management research (Scottish new university F)

There was legislation imposing the necessity for a quality assurance system, and what they have done is effectively to invent a quality assurance system which is very rigorous, I mean I've spent a lot of time putting together these self-assessment reports that are 100 pages long assessing the department, the faculty, our undergraduate degree (Republic of Ireland university C)

Heads also framed their comments through a risk-based lens. Within the research-intensive Scottish old universities, the risk of recruiting someone who might not publish was a frequently expressed concern. Typically, applicants for a first post would be close to completing a PhD:

Then the argument becomes "Is there enough evidence there?" (Scottish old university A)

Or they may have finished their PhD but have yet to publish:

They're very unlikely to have any publications, to be honest most of the folk who are applying wouldn't have any sense of publications, they would have working papers at the most and there's still a huge risk at that stage and we've suffered from this particular risk (Scottish old university C)

I think it's going to be harder and harder to get people that are professionally qualified, just the opportunity costs are too great (Scottish old university B)

Therefore, the influence of risk-based managerialism, specifically the risk of recruiting someone who would not produce publishable research, was uppermost in the minds of interviewees from the old Scottish universities. Whilst not so prominently framed in research assessment terms, a similar trend towards PhD recruitment was noticed in new Scottish universities:

They would be expected to have a specialism and probably a specialism that was research informed. So from that point of view you are probably looking at someone who has done some research. Of course they wouldn't have to have a PhD, but the nature of the business school is that it has been very PhD-lite. So in a way accounting has to toe the line and if I want PhDs in management I also have to require in accounting because of the framework but it's become particularly perhaps sensitive and we cannot say we require a PhD in management but if you are an accountant you don't. So I have to have a level baseline (Scottish new university F)

Republic of Ireland universities adopted a different approach, being more likely to recruit a professionally qualified accountant than a PhD holder. There were risks with this approach too, though these risks were different in nature. Irish heads stated that their professionally-qualified recruits were encouraged to undertake PhD study, often at a UK university. There was an acknowledgement that there is no quick return on PhD investment and one problem experienced by some departments is that gaining a PhD is not necessarily associated with future publications:

At the moment facilitating the PhDs is the priority and probably, in a sense, it'll only be after that that, you know the question then becomes "What are you going to publish and can you publish?" ..So I think, in a sense that is all ahead of us, but at the moment the rate of publication would be low (Republic of Ireland university C)

We have people who the department has resourced to do PhDs who've done nothing since, not a single publication, which is a total waste, so the powers-that-be have been insisting much more strongly that we only recruit people with PhDs (Republic of Ireland university A)

I wish our own people who do secure PhDs would be publications-active, in other words that they would actually, we found it a bit of a challenge; a lot of people have finished PhDs and then have just either slumped or just not appreciated that really, a PhD is a step on the way... We've had, well, two cases in our department, people getting their PhDs and then just not progressing to publication stage without a lot of coaxing (Republic of Ireland university D)

As well as the ascendancy of a managerialist, corporate, risk-based logic, the interviews provide widespread evidence of a shift away from the previous professional logic towards one that instead prioritised the academic credentials of candidates and pure, over applied, knowledge. All heads referred to the shift from professionally-qualified to PhD recruitment. Historically, the professional qualification has been a recognised entry route in old universities in Scotland:

Through the 90s and before even, we were very fortunate in the number of staff we had here who were professionally qualified, who had spent time either in practice or in industry and that was very healthy because it allowed these staff to influence what went into the degree but also were able to advise students on possible career paths... things have begun to change and recent appointments have been not exclusively PhD-type people but probably more PhD-type people than traditional professionally qualified people (Scottish old university E)

There were quite different views on the professional qualification as an entry qualification:

We have, I think, only two professionally accredited staff at the moment and that would appear on job criteria as a desirable characteristic not essential (Scottish old university A)

I think we do need the majority with a professional qualification; not just for professional accreditation but for teaching on postgraduate programmes. Particularly the MBA, I think the teaching on that has a sort of practical orientation and they're supposed to be credible, and the professional qualification and the experience it gives you helps in that respect (Scottish old university B)

There was a widespread view that it is difficult to consider a professionally qualified candidate without any research experience for a lecturing position:

It's impossible now. University life – just forget it, absolutely impossible (Scottish old university A)

Only one department had recently recruited a professionally qualified person who had been a former student, but this was regarded as “not typical...a really unusual case” (Scottish old university B). With this exception, all Scottish old universities said that, in recent years, all new recruits had held a PhD since the aim was to have everyone research-active and a PhD would be taken as an indicator of publication potential:

We would be looking for some publications so you would be hoping that someone had actually finished their PhD. A PhD would almost be a requirement these days, it would be hard otherwise they would have to have good research to compensate if it wasn't a PhD (Scottish old university C)

Within the new Scottish universities, a different attitude was evident. In these universities, possession of a professional qualification can be advantageous:

It's generally advantageous in the sense that you've got people that know what it is to work in the profession and they have that professional background and they have a clear idea of what's involved in professional qualifications and what would be the socialisation process for a person going in as a trainee or whatever (Scottish new university H)

In the Republic of Ireland, heads went further, expressing the view that their ideal candidate would still start with a professional qualification:

I think the idea of professionally qualified people turning themselves in to PhDs no matter how long it takes, ultimately it's probably going to produce the best form of education for future generations of accountants... I would have thought that our aspiration was would be that everybody would end up with a PhD; bring people in with a professional qualification and then do what you can to encourage them to get a PhD. (Republic of Ireland university C)

This view assumes that the professional qualification would come first and the PhD later:

The ideal candidate to me would still be somebody with a professional qualification, who has a strong inclination towards research and is motivated to do research. If they want to formalise that doing a PhD route; well and good (Republic of Ireland university D)

The main advantage cited by Irish interviewees for wishing to recruit professionally qualified staff is their ability to teach across a range of subjects and at a high level. Another issue is the close relationship between the accounting departments and the professional community:

There is a very close and cordial relationship between the academic community and the professional community in Ireland... I think the main reason for that is because such a large proportion of the academics are professionally qualified (Republic of Ireland university A)

We've got a bunch of people here who we can put out to the firms, there's a sort of a badge, of a kind of a ticket that you're accepted, you're a member (Republic of Ireland university E)

The overall impression from the Republic of Ireland interviewees is that a professionally-qualified recruit is better able to meet the perceived demands of the job, with a primary emphasis on teaching. Nonetheless, the value of research-active staff is recognised, with universities in the Republic of Ireland generously funding PhD study for staff although this has not led to many publications.

Heads of department across the three contexts therefore held strong, and broadly similar, views about their ideal candidate but a range of factors, from school and university policy to the wider research environment meant that Scottish old university heads were highly unlikely to be able to employ their ideal profile and that it was becoming more difficult to secure in the Scottish new universities. The heads in the Republic of Ireland were more likely to get their preference though there were indications that this was beginning to change. Given debates

about the legitimacy and impact of the business school and the balance to be struck between research and practice (Wyer and Blood, 2006) and academic learning versus ‘real-world’ issues (Clinebell and Clinebell, 2008), it is perhaps not surprising that heads felt real tension between what they considered to be their ideal candidate and the type that would be appointed. Heads made it clear that their ideal candidate would be one who could contribute to the research mission of the institution but who would also have professional expertise. They were therefore mindful of the range of activities that staff had to engage in and had a preference for a candidate that possessed a balance of attributes. Therefore, their ideal profile seems to suit the needs of the business school well, balancing the professional and academic worlds, whereas the likely successful candidate will often not present such balance, prioritising academic logics over more professionally-focused ones.

5.5. Key events

Thornton *et al.* (2005)’s final dimension is event sequencing, recognising that institutional logics emerge from, and reflect, underlying historical events. Key events discussed in prior literature included the achievement of university status for a large number of higher education institutions in the UK after legislative changes in 1992 (this is dealt with in this paper by distinguishing between Scottish old and new universities) and associated shifts in recruitment from professionally-qualified applicants to PhD holders. The events that were most frequently discussed in the literature, however, were the shift from internal/informal to external/formal peer review and, in particular, the UK’s research assessment process.

Interviewees referred frequently to successive rounds of research assessment, particularly in the Scottish old universities where it was clearly regarded as a driver of the direction of a department:

The senior management group is partly driven by the need for a number, because we’re in a status game and they’re clearly driven by that. They’re driven by the demand for the

money that that generates. It (the RAEs/REF) has definitely exerted a great influence on staff recruitment, staff retention, everything. Yes, you do rate the research and say, “Would that have an impact at that level?” (Scottish old university A)

As to why we have chosen in recent times to go more in the academic route, it is heavily influenced by research assessment and the publications coming out of people (Scottish old university E)

The Scottish new universities also referred to the influence of research assessment and said that this had influenced recent recruitment:

Our most recent recruits are going into the REF, the ones who are also entering the REF are the ones who have been here a couple of years (Scottish new university G)

However, these heads of department felt that the driver was as much the need to be seen to be research active as performing well in research assessment:

Research assessment would be a driver in so far as we will not be developing accounting research as a self-standing entity, and one of our strategic drivers is to improve our business and management research. Therefore I would expect anyone coming in to accounting to contribute to that. So it would be a driver, but principally I think it is probably post-grad portfolio. The future of business schools is dependent on their research profile and so regardless of the university’s REF strategy I have to aim to get research at a certain level (Scottish new university F)

Although the Republic of Ireland does not have its own version of research assessment, all heads of department referred frequently to the UK’s research assessment processes:

We don’t have an RAE but new management will be all the time raising the bar on the research side.... There is the occasional government comment on the kind of RAE-type thing but I see no sign of it on the immediate horizon, and the main thing would be driven internally, mainly through a resource allocation model, which would be far more resourceful as we go now towards research active entities or whatever (Republic of Ireland university A)

Nonetheless, there was evidence that there are internal review processes in the Republic of Ireland that are becoming more formalised and are focusing increasingly on research. One head described having just gone through a review which was useful, though less demanding than the UK’s research assessment process:

It’s not as if a panel came in from the outside and came in and assessed us against any benchmark or any template. They gave their own subjective assessment of what happens here, and we contributed a substantial amount, what’s called a ‘Self Assessment

Document' to that process... It was interesting to get perceptive observations in terms of what we were doing well, what we weren't doing well and what we could better, but it wasn't a research assessment exercise in terms of quantifying output, counting publications, benchmarking us against others or giving us a score. It was tamer, but quite useful (Republic of Ireland university D)

Irish heads of department did not think that they would get a UK-type research assessment process but they felt that they would get something similar, hopefully better:

You've got the (REF) in the UK, it's not regarded as doing what it's supposed to do with some of the anomalies in it. We won't get something quite like that, we'll get something different (Republic of Ireland university B)

The above quotes show that research assessment needs to be contextualised, that it drives recruitment in the old Scottish universities and that its impact is being felt in the new Scottish universities and in the Republic of Ireland but in different ways and for different reasons. While research assessment was a much-discussed and clearly significant factor uppermost in the minds of heads, other factors such as portfolio development and postgraduate teaching had also contributed to the push for research.

6. DISCUSSION AND CONCLUSIONS

Business schools have evolved to serve multiple constituencies, with the aim of combining academic rigour with professional and business relevance. This creates mission conflict between two competing logics and conceptions of higher education. This mission conflict is evident in the tensions expressed by heads across all three of our contexts who recognise a need to balance the academic and the professional, and the research and teaching foci. In relation to recruitment, this mission conflict raises the question of the type of academic best suited to staff the business school. The accounting heads of department interviewed here agreed that the ideal academic would be able to produce rigorous and high quality research, be able to teach to a high standard, to fuse academic and professional knowledge and experience, and maintain close and cordial relationships with the wider accounting

community. This conception of the ideal academic was held by heads across all three contexts, although the extent to which this ideal academic could be recruited varied given the tensions between academic (PhD) and professional (professionally-qualified) recruitment logics. In the Scottish old universities, the strong research ethos led to the prioritisation of research achievement as evidence of the ability to continue to publish. The PhD provided evidence that could mitigate against the risk of future failure to publish. The Scottish new universities were moving in a similar direction, essentially exhibiting isomorphism (DiMaggio and Powell, 1983) with the heads generally expressing the view that the PhD was now the preferred entry route but actual practice, as revealed by a cultural and institutional logics approach (Thornton, 2015; Thornton *et al.*, 2005, 2012, 2015), still favouring the professionally-qualified recruit. The feeling was that a professionally qualified recruit could then learn the required research skills by undertaking a PhD while in post. In the Republic of Ireland, in contrast, the favoured recruit in both theory and practice was professionally qualified and there was then strong encouragement to undertake PhD study but there was considerable regret that this often did not lead to subsequent publication. There were early signs that the PhD was becoming a more prevalent entry route in the Republic of Ireland but the professional route still held sway. The hybrid ‘professionally qualified turned academic’ therefore represented the ideal although this did not provide a guarantee of a successful research career.

This ideal hybrid is similar to Wyer and Blood’s (2006) conception of the successful faculty member. They set out five capacities that spanned academic, practical and educational spheres. Table 6 shows how the possibilities for accounting faculty recruitment can be mapped onto these capacities.

TABLE 6 ABOUT HERE

The PhD recruit is a representation of the academic recruitment logic, having command of theory, core academic knowledge and knowledge of research methods and knowledge creation and, provided that experience of teaching is gained during PhD study, with knowledge of educational practice. However, such a recruit lacks an understanding of professional practice. The fact that such an applicant is increasingly being appointed shows the prioritisation of academic credibility which legitimises that aspect of the business school but subordinates non-academic users of knowledge. The recruitment of a professionally qualified accountant is a representation of a professional recruitment logic, prioritising the professional or business user but other capacities will be lacking unless PhD study and publication is undertaken in post. The hybrid is best placed to manifest all five capacities but such people rarely exist in practice. The only realistic way to produce the hybrid is to recruit a professionally-qualified accountant and to develop research capacity on-the-job (in effect, the historic model depicted in Table 5) or to recruit a PhD holder and provide extensive professional experience. However, the current recruitment policies and practices of the business school render both of these approaches unlikely in many institutions.

This paper focuses on recruitment in accounting but the findings may apply to the whole business school as the interviewees all stated that they did not have autonomy and flexibility in recruitment since recruitment policies and practices were set at the level of the school as a whole rather than at disciplinary level. In stating that they felt that they had little flexibility and autonomy in recruitment, the heads of department indicated that decisions were influenced by the mission of the institution and its research orientation. The needs of the university to perform well in research assessment were evident in Scotland and the research focus was becoming more apparent in the Republic of Ireland despite the absence of research assessment. Prior literature also noted increased managerialism and performance measurement, and had tentatively suggested that all of these factors had impacted upon

recruitment to academia. The interviews with heads of departments confirmed the view that the rhetoric and reality of recent recruitment has been influenced strongly by a managerialist logic, superseding the previous collegiate logic. References were made frequently to centralised recruitment policy, resource allocation, performance measurement, workload modelling, quality assurance, metrics and strategic drivers. These were evident across the three contexts under consideration but an additional dimension was evident amongst heads of departments at the old Scottish universities who referred to the risk of recruiting someone who might not publish. The link between the accountancy profession and the more research-intensive universities is now being progressively uncoupled.

Managerialism was evident in respondents' references to decisions no longer being taken at departmental level but being located within centralised policies applicable across disciplinary areas. This approach aims to ensure consistency and equality across disciplines, encouraging isomorphism both between and within institutions, but fails to recognise the difference between disciplines. In accounting, the best undergraduate students typically aspire to careers in the professions or business. The number of PhD students in the UK has risen rapidly over the past decade but very few of these students are from the UK (Beattie and Smith, 2012). Therefore, there is not the same pool of potential academics as might be found in the humanities or sciences. The appropriateness of a policy that treats all subject areas in the same manner is open to question when the pool of applicants differs so markedly. This is not to decry the contribution that can be made by international applicants but does call into question where the next generation of academics is coming from (Beattie and Smith, 2012). On current trends, the next generation of academics will lack professional experience, despite the expressed views of heads of departments of accounting and finance of the benefits that professionals can bring to teaching and to their departments through strong professional links. This seems at odds with the trend for business schools to develop external links and to

promote contributions, funding and speakers from the business world (so often expected for business school accreditations) and shows the irony of them adopting policies that result in them no longer having such people on their core staff. It also changes the nature of, and topics covered by, both teaching and research.

Recruitment in accounting and finance is challenging and especially so in accounting because of the greater supply of PhD candidates in finance and the gradual erosion of a route into academia for professionally-qualified recruits. Accounting faces another challenge since, not only must they conform to the university and wider business school norms for PhD possession, but they also face the same selection criteria as for finance despite the fact that the two areas display important differences in supply terms.

Overall, the findings suggest that the recruitment strategies being pursued commodify the PhD and privilege the PhD recruit, providing academic credibility and legitimacy, and subordinating non-academic users. Theory and scientific rigour predominate over practice (Parker *et al.*, 2011; Parker and Guthrie, 2016). As the PhD supplants professional recruitment, then two sets of user groups – the accountancy profession and business community - are being made subordinate to academic users. An alternative approach is to develop academics with both professional and PhD qualifications then, instead of substituting one set of users for another, a wider range of stakeholders could be satisfied.

The recruitment of a PhD or professionally qualified academic may indicate the type of knowledge that is most valued. The current trend suggests that academic knowledge is favoured over professional knowledge and that the conception of impact is narrowly framed, increasingly in terms of journal rankings. In order to achieve a wider impact, a broader range of stakeholders would have to be recognised and the question for recruiters would become

who is best placed to serve these wider groups. The inclusion of the assessment of research impact in the 2014 REF points to a broadening of focus but it is too soon to assess if recruitment has been affected. What has been affected according to the RAEs 2001 and 2008 and REF 2014 assessment panels is the type of research being submitted and the areas being investigated with a worrying decline in research of professional relevance (RAE, 2001; Ashton *et al.*, 2008).

There are signs that change is taking place in some departments. In the UK and elsewhere, some universities have increased the number of staff in teaching and scholarship (as opposed to teaching and research) roles. Since these roles do not include research, they can be filled by professionally qualified accountants. This addresses the increasing imbalance between academically and professionally qualified staff in accounting but it does not provide a complete solution. Looking to the future, there needs to be recognition that accounting in academia serves multiple constituencies and that diversity in accounting academics can better serve those various constituencies. The hybrid academic, a professionally qualified recruit who then develops research capacity, may be best placed to satisfy Wyer and Blood (2006)'s capacities. This requires professionally qualified recruits to engage with academia and to publish. Many of the heads of department interviewed in this study expressed a desire to recruit such a hybrid academic but they felt that they lacked the autonomy and flexibility to achieve this in practice. If the case is not made for such recruits then the professionally qualified accounting academic will disappear and academic-professional links will weaken at precisely the time when business schools are being encouraged to increase their impact and engagement with the wider communities they are intended to serve.

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Table 1 – Total staff numbers in Accounting and Finance departments

	<u>2002</u>	<u>2004</u>	<u>2006</u>	<u>2008</u>	<u>2010</u>	<u>2012</u>
Scotland – old universities	103	100	131	131	133	136
Scotland – new universities	<u>90</u>	<u>82</u>	<u>87</u>	<u>103</u>	<u>85</u>	<u>84</u>
All Scottish universities	193	182	218	234	218	220
All Republic of Ireland universities	<u>73</u>	<u>78</u>	<u>75</u>	<u>88</u>	<u>87</u>	<u>88</u>
Total staff numbers	<u>266</u>	<u>260</u>	<u>293</u>	<u>322</u>	<u>305</u>	<u>308</u>

Table 2 – Total staff recruited to Accounting and Finance departments

	<u>2002</u>	<u>2004</u>	<u>2006</u>	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>Total</u>	<u>%</u>
Scotland – old universities	15	22	41	21	26	32	157	52.34
Scotland – new universities	<u>9</u>	<u>6</u>	<u>8</u>	<u>12</u>	<u>11</u>	<u>12</u>	<u>58</u>	<u>19.33</u>
All Scottish universities	24	28	49	33	37	44	215	71.67
All Republic of Ireland universities	<u>15</u>	<u>15</u>	<u>10</u>	<u>25</u>	<u>8</u>	<u>12</u>	<u>85</u>	<u>28.33</u>
Total staff numbers (see note below)	<u>39</u>	<u>43</u>	<u>59</u>	<u>58</u>	<u>45</u>	<u>56</u>	<u>300</u>	<u>100</u>

NOTE	Total recruits per 2002-2012 registers	323
	<u>Less</u> one person recruited to honorary position	(1)
	<u>Less</u> 22 people transferred from other departments within the same university e.g. economics, financial services, hence not genuine new recruits	(22)
	Recruits in period	<u>300</u>

Table 3 – Profile of all recruits by qualifications, institutions and gender, 2002 to 2012

	Total	Scotland – old universities	Scotland – new universities	Republic of Ireland
	n	n	n	n
Professional qualification (1)	89	25	24	40
PhD (2)	119	90	16	13
PhD within 2 years of appointment (3)	17	12	4	1
Professional qualification and PhD (4)	33	21	7	5
Neither	38	9	7	22
Not known	4			4
Total	300	157	58	85
Total with professional qualification (1+4)	122 (41%)	46 (29%)	31 (53%)	45 (53%)
Total with PhD (2+3+4)	169 (56%)	123 (78%)	27 (47%)	19 (22%)

Table 4 – Profile of all “new blood” recruits by qualifications, institutions, gender and sub-discipline, 2002 to 2012

	Total	Scotland – old	Scotland – new	Republic of Ireland
	n	n	n	n
ALL NEW BLOOD				
Professional qualification (1)	64	13	17	34
PhD (2)	55	41	9	5
PhD within 2 years of appointment (3)	15	12	3	0
Professional qualification and PhD (4)	6	3	1	2
Neither / Unknown	29	8	2	19
Total	169	77	32	60
	<i>100%</i>			
Total with professional qualification (1+4)	70 <i>(42%)</i>	16 <i>(21%)</i>	18 <i>(56%)</i>	36 <i>(60%)</i>
Total with PhD (2+3+4)	76 <i>(45%)</i>	56 <i>(73%)</i>	13 <i>(41%)</i>	7 <i>(12%)</i>
ACCOUNTING NEW BLOOD				
Professional qualification (1)	56	10 ¹	15	31
PhD (2)	25	19	5	1
PhD within 2 years of appointment (3)	5	5		
Professional qualification and PhD (4)	3	2		1
Neither / Unknown	8	3	1	4
Total	97	40	21	36
% OF TOTAL NEW BLOOD	<i>(57%)</i>			
Total with professional qualification (1+4)	59 <i>(61%)</i>	13 <i>(33%)</i>	15 <i>(71%)</i>	31 <i>(86%)</i>
Total with PhD (2+3+4)	33 <i>(34%)</i>	27 <i>(68%)</i>	5 <i>(24%)</i>	1 <i>(3%)</i>
FINANCE NEW BLOOD				
Professional qualification (1)	8	3	2	3
PhD (2)	30	22	4	4
PhD within 2 years of appointment (3)	10	7	3	
Professional qualification and PhD (4)	3	1	1	1
Neither / Unknown	21	4	1	16
Total	72	37	11	24
% OF TOTAL NEW BLOOD	<i>(43%)</i>			
Total with professional qualification (1+4)	11 <i>(15%)</i>	4 <i>(11%)</i>	3 <i>(27%)</i>	4 <i>(17%)</i>
Total with PhD (2+3+4)	43 <i>(60%)</i>	30 <i>(81%)</i>	8 <i>(73%)</i>	5 <i>(21%)</i>

NOTE 1: Eight of these ten appointees were recruited to a teaching only role e.g. Teaching Fellow or University Teacher.

Table 5 - Changing higher education logics re the accounting discipline

Dimension (following Thornton <i>et al.</i> , 2005)	Previous / traditional higher education environment within which accounting sits	Current / new higher education environment within which accounting sits	References
Mission conflicts	Professional rigour versus academic rigour	Academic rigour versus corporate facing	Clinebell and Clinebell (2008); Bastedo (2009)
Market triggers	Demand – ability to teach; research optional	Demand – research focus and ability to publish quickly	Willmott (1995; 2011); Gendron (2015)
	Supply - academic career chosen by professionals	Supply - alternative professional career paths and higher salaries outside academia reduce demand for switch to academic career	Arnold and Sherer (1988); Weetman (1993); Universities UK (2007); Hopper (2013)
Governance forms	Academic departments	Larger managerial units; growth of business school	Lorange (2006); Augier and March (2011); Rowlinson and Hassard (2011)
	Autonomy at departmental level	Governance at higher unit level	Saravanamutha and Tinker (2002); Parker (2002; 2011); Christopher (2012)
Changes in dominant institutional logics	Higher education as a social institution	Higher education as an industry	Gumport (2000)
	Professional	Corporate	Townley (1997); Guthrie and Parker (2014)
	Collegiate	Managerialist, performance measurement, quality assurance	Maassen and Stensaker (2011); Pop-Vasileva <i>et al.</i> , 2011; 2014); Parker (2011; 2012)
	The academic as a member of the community	The academic as a commodity	Willmott (1995); Lawrence and Sharma (2002); Guthrie and Parker (2014)
	Applied (vocational) knowledge	Pure (academic) knowledge	RAE (2001); Dunn and Jones (2010); Perkman <i>et al.</i> , 2011); ; HEFCE (2015); Parker and Guthrie (2016)
	Variable research based on institutional mission	Research concentration	Maassen and Stensaker (2011)
Event sequencing	To mid 1980s – recruitment based on professional qualification	From mid 1980s – recruitment based on academic qualification / PhD	Zeff (1997); Duff and Monk (2006); Brown <i>et al.</i> , (2007)
	To mid 1980s - informal, internal peer review	From mid 1980s - formal, external peer review of research and teaching	Harley and Lee (1997); Butler and Spoelstra (2014)
	Pre research assessment (pre 1986) – publish at own pace	Post research assessment (post 1986) – publications required for assessment	Harley (2000; Beattie and Goodacre (2004); Duff and Monk (2006); Guthrie <i>et al.</i> , (2015)
	Pre 1992 – universities and colleges had different missions (academic versus vocational; research versus teaching)	Post 1992 – new universities increase importance placed on research – mission creep	Harley and Lee (1997); Beattie and Goodacre (2004)

Table 6 - Application of the Wyer and Blood (2006) capacities

Capacity	The PhD recruit	The PhD and professionally qualified recruit	The professionally qualified recruit
Command of theory	✓	✓	x
Core knowledge	✓ (academic)	✓ (academic and professional)	✓ (professional)
Professional practice understanding	x	✓	✓
Knowledge of research methods and knowledge creation	✓	✓	x
Knowledge of educational practice	✓ (depending on teaching experience during PhD)	✓ (depending on teaching experience during PhD)	x

ⁱ Hence the data available from these registers shows recruits from 2000 to the end of 2011.

ⁱⁱ See Context section for a definition of old and new Scottish universities.

ⁱⁱⁱ There are also sixteen colleges of technology that have degree-awarding powers.

^{iv} Interviews complied with the ethical requirements of the authors' universities. In particular, interviewees were assured of anonymity, and where they provided comments 'off the record' or where they named individuals these were not used.

^v Departments had a variety of names. Interviews were held with the head of a department that included Accounting in its name.

^{vi} The longest transcript was 15,838 words, the shortest 5,361 words, with a median length of 8,975 words and an average length of 10,008 words.

^{vii} The interview data is supplemented by data analysis about staffing in accounting reported earlier in the paper to understand whether the views expressed by the gatekeepers were reflected in actual recruitment patterns. This paper is not intended to be data-driven and hence the data is not subject to statistical analysis. Rather it has been used to contextualise the research.