

WORKING PAPER

TEACHING, RESEARCH AND SERVICE:
EXPERIENCE AND OPINIONS OF ACCOUNTING SPANISH ACADEMICS

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Abstract

Research, teaching and service are the main activities carried out in almost all European universities. Previous research, which has been mainly centred in North-American universities, has found solid results indicating that research and teaching are not equally valued when deciding on faculty promotion. This conclusion creates a potential conflict for accounting academics on how to distribute working time in order to accomplish personal career objectives.

This paper presents the results of a survey realised in two European countries: Spain and the United Kingdom, which intended to explore the opinions and personal experience of accounting academics working in these countries. Specifically, we focus on the following issues: (i) The impact of teaching and service on time available for research; (ii) The integration of teaching and research; (iii) The perceived value of teaching and research for career success and (iv) The interaction between professional accounting and accounting research.

The results show that both in Spain and in the United Kingdom there is a conflict between teaching and research, which has its origin in the importance attached to research activities on promotion decisions. It also seems evident that so far, the conflict is being solved in favour of research in prejudice of teaching.

Key words: teaching, research, accounting

Journal of Economic Literature Classifications: M41

TEACHING, RESEARCH AND SERVICE: EXPERIENCE AND OPINIONS OF ACCOUNTING SPANISH ACADEMICS

1. Introduction

Research and teaching are the main activities carried out in almost all European universities which consider themselves to contribute to the advancement of knowledge in the area of accounting. At one end of the spectrum, there are accounting researchers with no teaching obligations and at the other end, academics whose sole activity is teaching. However, the vast majority of accounting academics are involved simultaneously with the activities of research and teaching to varying degrees

Furthermore, there is another function in many academic positions such as heads of departments, deans and course leaders. This function is named *service* or *administration* indistinctively and entails an added managerial or administrative responsibility for the academic holding that position.

Previous research in this area has been basically centred in North-American universities. The main findings seem to indicate that research and teaching are not equally valued when deciding on faculty promotion. This conclusion creates a potential conflict for accounting academics on how to distribute working time in order to accomplish personal career objectives. Very little empirical work on this subject has been carried out at a European level. This paper intends to explore the opinions and personal experience of accounting academics in two countries: Spain and the United Kingdom. Specifically, we will analyse:

- a.) The impact of teaching and service on time available for research;
- b.) The integration of teaching and research;
- c.) The perceived value of teaching and research for career success;
- d.) The interaction between professional accounting and accounting research and
- e.) Compare the similarities and differences between Spain and the UK.

2. Previous literature

a. Relationship between teaching and research

Several authors, especially amongst British and North American authors have tried to determine which is the function of a university: Is it to develop and form students? Is it to contribute in the advancement of science and knowledge?

A group of authors defend the position that being involved simultaneously in research and teaching leads to an improvement both activities.

For example, Patten (1996) regards teaching as an "explicit goal of the research function". The author considers research essential in order to maintain the faculty's intellectual capital both at an individual level and at an institutional level (p. 208). Although the author states that research is only one of the available methods to maintain and enhance intellectual capital, he fails to mention which are the other methods available.

In the same line, Dopuch (1989) considers that research acts as an incentive to design new courses or to introduce new materials. However, the author shows disagreement in the introduction of student evaluation in order to measure a lecturer's teaching performance. According to Dopuch students react negatively to the lecturer's own research, preferring a well-structured and traditional syllabus, thus during the last decades the integration of research and teaching has become increasingly difficult. Another strong opinion on student evaluations is found in an open letter from Larry Crumbley (1997) to the American Accounting Association, which reads:

"As accountants, we must realise that no tenure plus the use of student evaluations of teaching (SET) data will destroy higher education quickly. The widespread use of SET data is an accounting control system that is out of control. We should know that students are not customers - they are inventory. No other profession allows inventory to control the hiring or firing of employees."

Tua (1992) offers an interesting perspective on accounting education. The author presents two teaching options. The first option consists of teaching accounting

regulation and the mechanical method in which to apply them. The second option explains the arguments why certain accounting rules have been accepted and how alternatives have been rejected. This second method requires the academic to be in permanent contact with accounting research whereas the first method does not hold this requirement.

Strait (1992) provides a different point of view when stating that since research is not essential to maintain an academic's intellectual capital not all lecturers should also be involved in research.

"Since there are, obviously, ways other than research and publishing to expand the frontiers of knowledge, it is surprising that educators take the most narrow, inflexible and unreasonable approach to the matter (p. 71).

Ortega y Gasset (1947) agrees in that a university has both functions teach professionals and promote scientific research. However, he states that society needs a considerable number of professionals prepared to manage and a much smaller number of persons involved in the advancement of science. According to the author not all academics will be gifted to carry out research, and therefore some academics should mainly teach, keeping in touch with science and research. Martinez Churiaque (1989) considers that teaching and research are activities that require both very different methodologies of work and different personal qualities and abilities, has also pointed out this idea. Thus, not everyone is suited to carry on both activities at the same level of competence.

b. Value associated to Teaching and Research

Many authors have observed that research and reaching are not equally valued both in terms of promotion or professional recognition amongst peers. Schultz et al. (1989) set the beginning of this trend in the United States during the early 70s. The concern for this phenomenon is observed by publications during the late 80s. Milne and Vent (1987), for example, in a study of publication productivity of accounting faculty members promoted in 1981 and 1984 show that there was an increase in publications in doctoral-granting institutions and institutions accredited by the American Assembly of Collegiate Schools of Business.

Boyer (1992) considers that the problem lies in that good teaching is not adequately remunerated whereas the same phenomenon is not observed with good research. Stevens and Stevens (1992) also refer to the system of payment as an active incentive for academics to invest more time in research rather than teaching.

In the same line, Stone (1996) states the most secure way for a lecturer to obtain tenure is by becoming excellent researchers. Evidence of research excellency is proven through the publication of articles in prestigious journals that can be more easily achieved if the academic obtains a reduction of teaching hours. Therefore, it is usual to find lecturers who consider that teaching is a waste of time because it denies complete dedication to research. For many universities the best method to attract lecturers from other universities is to offer a position that entails less teaching hours (Strait, 1992).

Another aspect of this phenomenon is observed by Zeff (1989), the author states that some accounting academics are interested in research just for the sake of research, rather than for a genuine contribution to increase the knowledge of the discipline. There is a trend amongst researchers to expand on methods of research and methodologies, neglecting how the potential of their findings can contribute to the advancement of science. One of the consequences of this trend was a decrease in the American Accounting Association membership, which dropped from 8.642 in 1969 to 2.581 members in 1988. However, this trend has been recently reversed, when in 1999 AAA's membership rose again to reach a similar level than during the late sixties. Bull (1992) presents a solution to this problem, which consist in only subsidising accounting research when responds to an identified need. The author adds that accounting professionals and companies can help to achieve this objective through the following actions:

- a) Limiting subsidies or paying only significant or relevant subjects.
- b) Critically evaluating results from subsidised research.
- c) Facilitating access to data, even if it is confidential.

Strait (1992) portrays the problem through the well-known aphorism "publish or perish" pointing out that there is no "teach or perish" equivalent. The author refers to cases in which promotions or salary rises are denied to good lecturers because it is considered that their publications are insufficient, whereas this situation is extremely rare when a lecturer has a good research record but is a bad teacher.

The author quotes several cases from lecturers that have been elected by the students "best lecturer of the year" and their contract has not been renewed.

According to Cargile and Bublitz (1986) accounting academics perceive research as twice more important than teaching. In the same way, Patten and Williams (1990) analysed information received from PhD students, concluding that students soon learn the belief that research in education and other activities which have the objective to develop new educational programs are not valued to achieve professional success in an academic career.

At a European level, a survey amongst Spanish accounting academics showed that even though they consider teaching more important than research, they state that research is more valued than teaching (Donoso et al., 1996).

Even though accounting academics have very clear perceptions of the value attached to teaching and research in terms of promotion, very few universities have a clear and formal definition of evaluation criteria (Street and Baril, 1994).

Over the last decade, several reports have been published by interest groups in an attempt to highlight and offer solutions to the current situation. An example of this movement is the report of Practice Involvement Committee published by the Administrators of Accounting Programs Group in 1995. Amongst the opinions of professional accountants about accounting academics, it was stressed the belief that researchers are not interested in teaching, or the students. The report points out the importance of a lecturer's function to stimulate the learning process of the student.

The Accounting Exchange Commission (1990) in the US demonstrated a vivid interest in these problems, stressing that lecturers who invest time in teaching and developing new programs are not adequately rewarded and have the risk of not getting tenure. In the same way, the commission calls upon university administrators and deans to consider teaching and the development of programs and courses as an objective as a first priority. More recently, the North American Report of Practice Involvement Committee of the Administrators of Accounting Programs Group (1995), amongst the opinions that professional accountants hold about accounting academics, it was stressed the belief that researchers are not

interested in teaching or students.

3. Empirical Research

As mentioned previously, very few empirical studies explore the conflict between teaching and research at a European level. An exception, is the survey published by Donoso et al. (1996) which explores the opinion of Spanish accounting academics regarding the teaching function, this study partially addresses this issue. This paper aims to focus on the perceived values of teaching and research taking into account:

- 1) the experience of the academics as members of institutions taking decisions on promotion and tenure and
- 2) the personal opinions of accounting academics.

3.1. Methodology

A questionnaire was distributed via e-mail during the second half of 1999 to academics working in Spain and in the United Kingdom:

- (i) In Spain, the questionnaire was e-mailed to the 750 members of *Asociación Española de Profesores Universitarios de Contabilidad (ASEPUC)* (Spanish Association of Accounting Lecturers). This association integrates 80% of accounting lecturers in Spain. The response rate was 12%, which is the equivalent of 90 usable replies.
- (ii) In the United Kingdom, the questionnaire was also sent by e-mail to all university lecturers listed as members of the university in the department's web page. A total of 1.135 questionnaires reached its final destination. Some of the e-mails were returned due to errors in the electronic addresses or un-updated databases. The response rate was 11.98 %, 136 usable replies.

The questionnaire was divided into three parts:

- a) The first part of the questionnaire asked the following personal data:
 - Type of organisation
 - Job title

- Country where working (Spain/United Kingdom)
- Nationality
- Gender
- Age

The respondents were also asked to distribute the 100% of their working time in the activities of Research, Teaching, Administration and Others. The responses were analysed with regression analysis.

b) The second part of the questionnaire asked for the evaluation of several statements according to their personal experience in the institution where they work, using a Likert scale, grading from 1= "Completely untrue for my institution" to 5 = "Completely true for my institution".

c) In the third part of the questionnaire, in a similar format to the previous section, the respondents were asked to express their opinion on several statements, grading from 1= "I completely disagree" to 5= "I completely agree".

Percentages have been used to analyse the responses from parts two and three. Even though the simplicity of the method it allows the identification of the highest frequency value (see Appendix 2).

Given the low response-rates to the questionnaire, the conclusions drawn from this study must be treated carefully and mainly regarded as orientative.

3.1. Impact of Teaching and Service on Research

Regression 1 (See Appendix 1) shows a lineal standard multiple regression (LSMR) which expresses Research (R) as a function of the time used for Teaching (T), Service (S) and Others (O), i.e. $R = f(T, S, O)$. Due to the format of the question in the questionnaire, the model has a high explanatory power, $R-Sq = 99,9\%$. The addition of qualitative variables such as gender, nationality or age group were irrelevant to explain the behaviour of the dependent variable. Regarding the introduction of the qualitative variable "job title", there was an insufficient number of observations.

More interestingly, it can be observed in regressions 2 and 3 (see Appendix 1) that the time used in Service activities has a higher impact on the available time for Research activities. In regression 2, where Research is a function of Teaching, $R = f(T)$, the percentage of research time is negatively affected by 0,484 the percentage of teaching time. In regression 3, where $R = f(S)$, the percentage of research time is negatively affected by 0,678 the percentage of service time. This can also be observed by the R-Sq of both models, 18,9% including only the percentage of teaching time in the model and 34,5% including only the percentage of service time in the model.

In short, the time available for research is more affected by time invested in Service activities than in Teaching activities. This might be explained due to the interaction between teaching and research, recognised by several authors (Patten, 1996; Dopuch, 1989). Teaching enriches research and research enriches teaching, whereas managerial responsibilities hardly have an input towards improving teaching or enhancing research. This result should be taken into account when academics are considering the acceptance of managerial responsibilities, knowing that it will have a higher impact on their time available for research rather than accepting to teach a new course. The tests of significance for the regressions presented, show that this is only a tentative result and no further conclusions can be drawn from this at this stage.

3.2. The integration of teaching and research

Regarding the issue of integrating research and teaching, respondents were asked to rank the following statements:

"Students welcome teaching which presents the lecturer's own research"

"Meeting the curriculum needs of students sometimes leads to interesting research"

in a 5-point scale, grading from 1= "Not true of my institution" to 5= "Very true of my institution".

The statements:

"All university lecturers should also undertake research"

"However much research staff undertake, they should also teach enough classes to share that research fully with students"

had be ranked from 1= "I strongly disagree" to 5="I strongly agree".

According to the survey, 51,1% of UK academics claim that students at their universities welcome teaching which presents the lecturer's own research. For accounting academics working in Spain, this situation is less clear: 37,1% of the answers claimed that students welcome the lecturer's own research, but a considerable 22,9% affirm the contrary.

To fulfil the student's curriculum need can lead to interesting research reached a 48,6% of unfavourable responses for Spanish academics and to a 33,4% of UK favourable responses. From these results, it stems that integration between teaching and research is higher in the UK than in Spain. This trend might be explained due to the different teaching systems in both countries. Spain has a tradition of magistral lectures in which student participation is limited. On the other hand, the UK tends to use seminars and other techniques, that encourage a higher degree of participation from the student in their own learning process, which might in turn lead to a richer exchange between lecturers and students, and therefore to

a wider acceptance of research.

Another aspect of this issue deals with the degree of research that should be shared through teaching. A significant 70% of UK respondents agree with this proposition. This percentage is only 28,6 of in the Spanish case, which is in line with the perception that UK lecturers are closer to their students than the Spanish ones.

Finally, in Table 1 it can be seen that above 50% of both, Spanish and UK accounting academics, agree in that all lecturers should also undertake research. These results support the idea presented by Dopuch (1989) and Patten (1996) that research is a way of ensuring that the lecturer is to maintain and update knowledge in their field.

Table 1: "All university lecturers should also undertake research"

	United Kingdom	Spain
"I completely disagree" or "I disagree"	15,7%	18,7%
"I completely agree" or "I agree"	51,1%	57,1%

3.3. Importance of teaching and research for career success

To evaluate this aspect, we asked the respondents to evaluate the statements:

"Research is more important than teaching for career success"

"Good teaching can lead to promotion, even with a weak research record"

"Good research can lead to promotion, even with a weak teaching record"

from 1= "Not true of my institution" to 5 ="Very true of my institution".

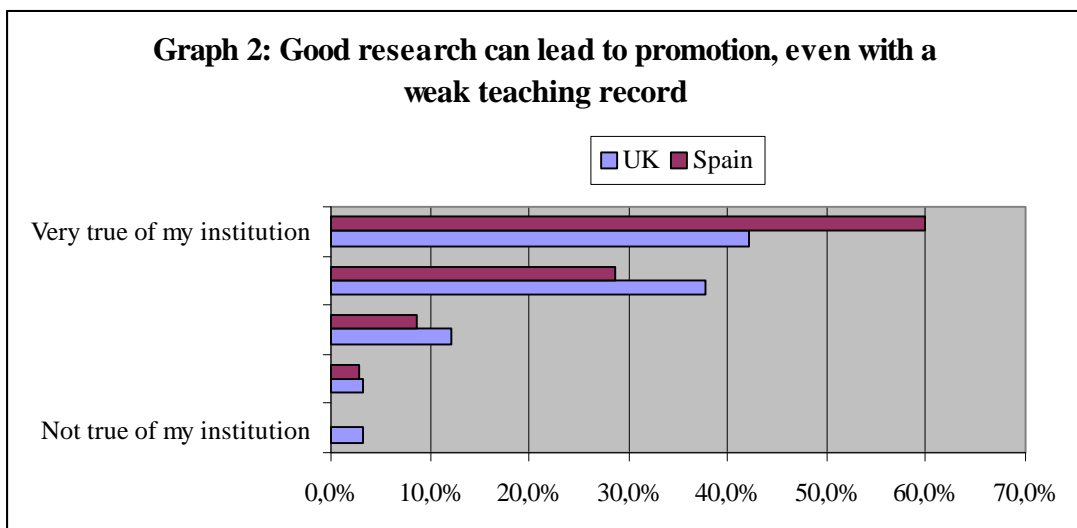
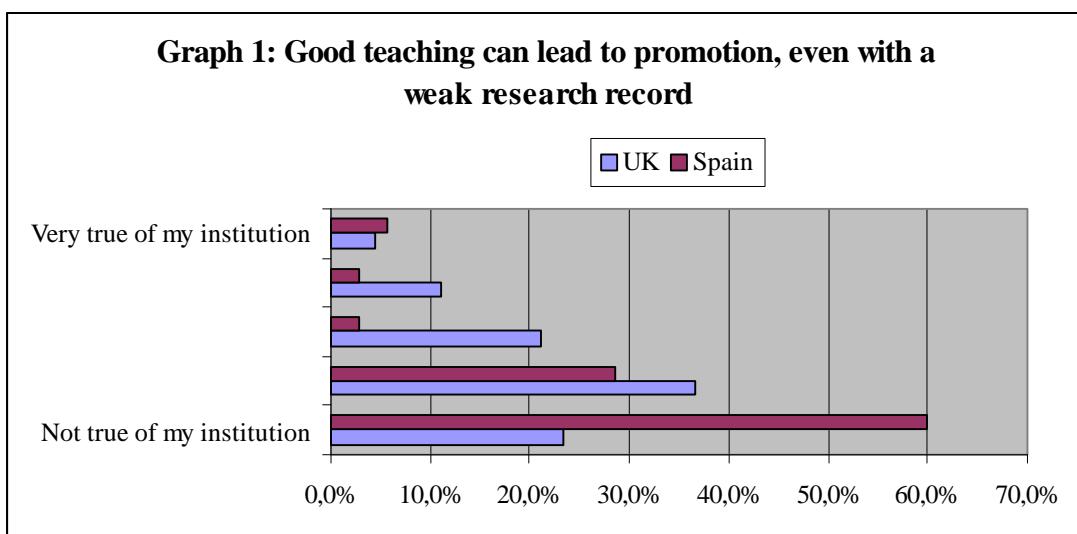
The statements:

"In the institution where I work too much emphasis is put on research rather than teaching record in deciding on promotion"

"In the institution where I work too much emphasis is put on teaching rather than research record in deciding on promotion"

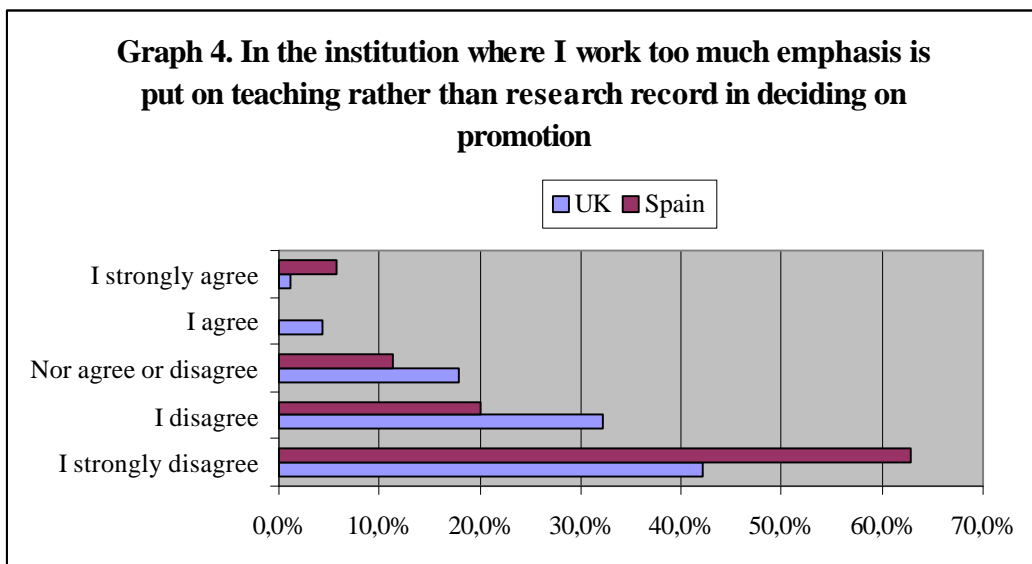
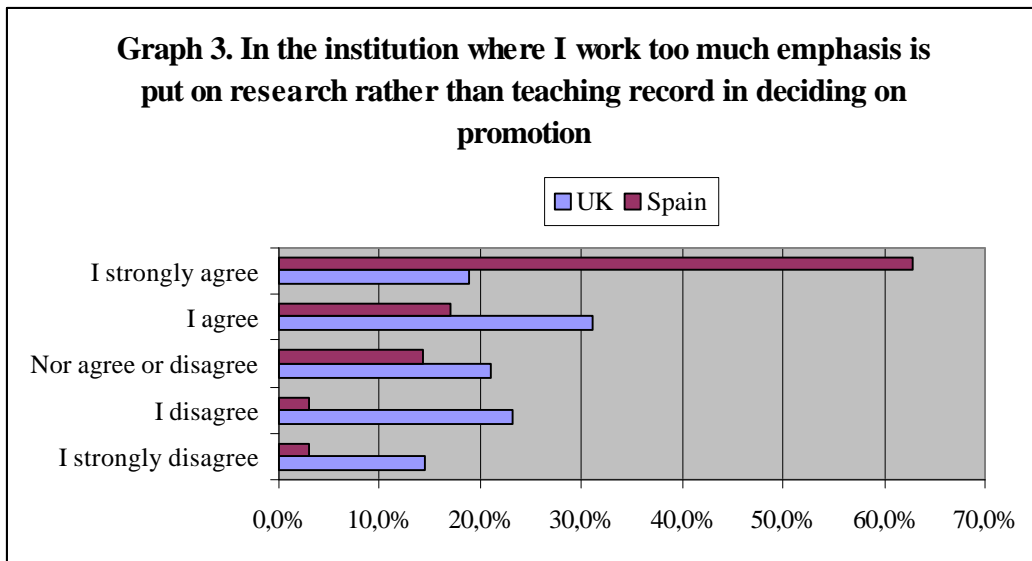
had to be ranked from 1= "I completely disagree" to 5= "I completely agree".

Interestingly, the *statement "Research is more important than teaching for career success"* received a 56,7% of "Strongly agree" responses in the case of the UK and a 68,6% in the Spain. Validating this result, the statements about promotion: *"Good teaching can lead to promotion, even with a weak research record"* got a 60% of "disagree or strongly disagree" in the case of the UK, and 88,6% in Spain. *"Good research can lead to promotion, even with a weak teaching record"* "agree or strongly agree" 80% in the UK and 88,6% in Spain (see Graphs 1 and 2).



The opinion of accounting academics working in the UK and Spain regarding the emphasis of research and teaching in their respective institutions can be observed

in Graphs 3 and 4. Overall there is an agreement with the first proposition. Spanish academics seem to have a more defined opinion. In Graph 4 it can be



observed that the general opinion is the lack of emphasis on the teaching record.

3.4. Satisfaction

In the same line, the statement

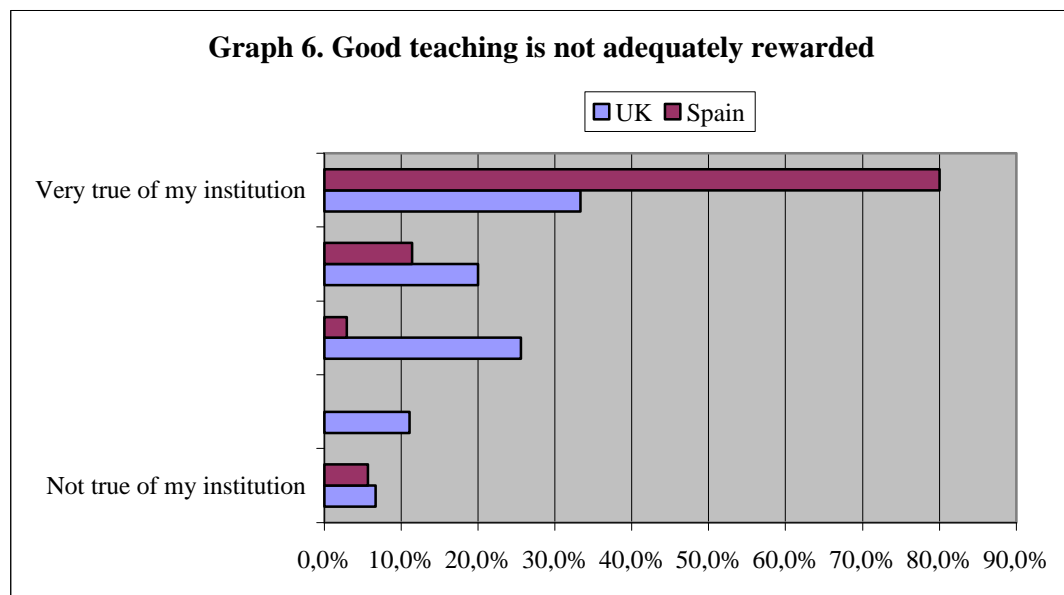
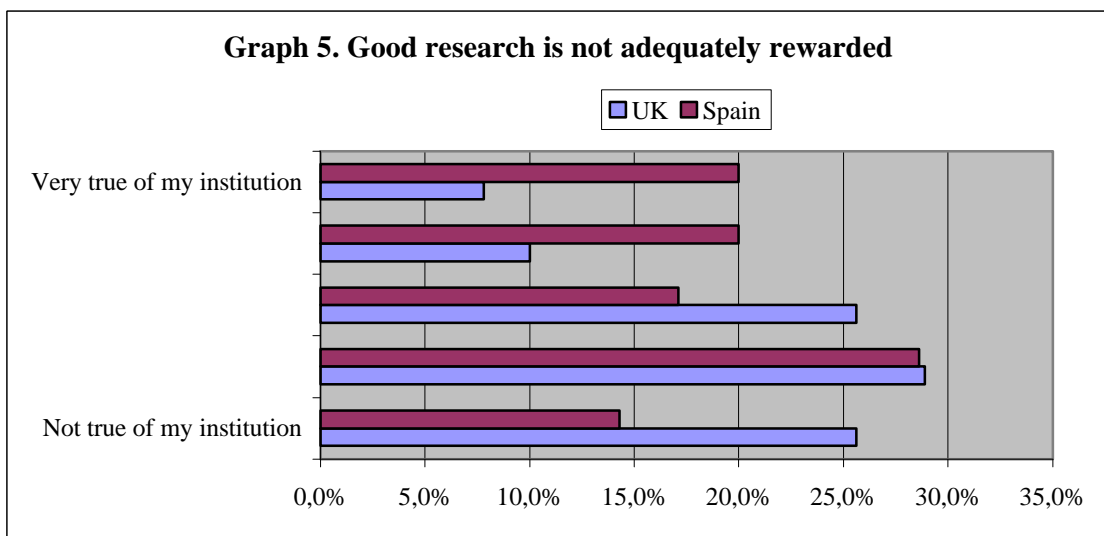
"Good teaching is not adequately rewarded"

obtains an "agree or strongly agree" of 53,3% in the case of UK academics. Remarkably, the percentage rises to a 91,4% for Spanish accounting academics,

which indicates that in this country there is a strong discontentment for good-teaching reward. On the other hand, the responses to the statement:

"Good research is not adequately rewarded"

51,2% of respondents "disagreed or strongly disagreed" with the proposition. No major differences are observed between both countries (see Graphs 5 and 6).



Summarising, according to the experience of academics working both in Spanish universities and universities in the United Kingdom. The results show that: 1) Good teaching is not adequately rewarded, whereas a slight majority expresses that

good research is adequately rewarded. 2) Good research can lead to promotion, even with a weak teaching record but not the other way round.

3.5. Accounting research and the accounting profession

To explore this issue the statement:

*"Accounting research serves the needs of the accounting profession well
in the country where you work"*

had to be ranked from 1 = "Not very true of my institution" to 5= "Very true of my institution".

The statements:

"Good accounting research is designed to be useful to the accounting profession",

*"Accounting education in the country where I work puts too much emphasis on the
technical and mechanical aspects"*

"Good accounting emphasises the role of accounting in major social controversies"

had to be ranked from 1= "I completely disagree" to 5 = "I completely agree".

According to the experience of Spanish and UK accounting academics, research is not helpful towards the needs of the accounting profession. 34.5% in the case of the UK and 27,8% in case of Spain. The slightly lower percentage of Spanish academics against the proposition might be due to the high involvement of Spanish academics in accounting standards- setting environment (Oliveras, E., 1999). Remarkably, 62,9% of Spanish academics show indifference towards this proposition.

The statement on the role of accounting in major social controversies has to be designed in order to be useful to the accounting profession obtained a very inconclusive response from both countries. Finally, 34,3% of Spanish academics and 32,2% of UK academics agree in that accounting education places too much

emphasis on technical and mechanical aspects.

4. Conclusions

The main conclusions of this research are the following:

- First, the regression analysis shows that time invested in Service has a higher negative impact upon the time invested in research than time invested in teaching. This might be due to the difficulty of assessing the amount of time required to do certain administrative tasks. Research and teaching are individual tasks that allow a better assessment of time needed, especially amongst senior researchers.
- Second, there is a strong perception that promotion is easier to achieve with a good research record even if the teaching record is weak. The opinions are more predominant in Spain, with higher percentages in this line. However, leaving these perceptions aside, the majority of UK and Spanish accounting academics agree in that all university lecturers should also undertake research.
- Generally, there is an insatisfaction with the reward obtained as a result of good teaching practices. This opinion has come across very strongly in the Spanish case. On the other side, accounting academics seem to be slightly more satisfied with the rewards obtained for good research. However, it is also important to point out the considerable discontentment with the reward obtain through research.

Summarising, there are enough elements to indicate that both in Spain and in the United Kingdom there is a conflict between teaching and research, which originates in the importance that research has on promotion decisions in universities. It also seems evident that so far, the conflict is being solved in favour of research in prejudice of teaching.

With this survey we have obtained a starting point of the experience and opinions of accounting academics working in Spanish and UK universities. Further research should look in some depth at specific institutional cases. For example, by selecting two or three specific universities in each country and carry on qualitative work.

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