

## Editorial.

# Accounting academia in Central and Eastern Europe

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**Abstract:** This special issue of the journal of *Accounting and Management Information Systems* is aimed at facilitating a deeper understanding of the changes which have occurred in accounting academia in the countries of Central and Eastern Europe (CEE), with a regional perspective in mind. The aim of this editorial is to give an overview of the papers included in the special issue.

**Keywords:** accounting academia, CEE countries, accounting education and research, academic evaluation.

**JEL classification** M41

### 1. The context of the special issue on Accounting academia in Central and Eastern Europe

The challenges to and changes of accounting academia over the past several decades gained sustained attention recently in the international literature. However, much of the research with international visibility is focused on the context of developed countries. The matters associated with journal rankings (see for example, Reiter & Williams, 2002; Lowe & Locke, 2005; Raffournier & Schatt, 2010), the effects of assessment and evaluation practices (see for example, Cottingham and Hussey, 2000; Lowe and Locke, 2005; Cruz-Castro & Sanz-

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Menendez, 2006), the relationship between accounting research and practice (see for example, Lee, 1989; Cottingham & Hussey, 2000; Moehrle *et al.*, 2009; Baldvinsdottir *et al.*, 2010; Singleton-Green, 2010), and the academic life and career (see for example, Gendron, 2008; James, 2008; Chua, 2011; Czarniawska, 2011) are but a few of the issues addressed in prior literature, mainly in the context of developed countries.

Calls have thus been launched to study the challenging academic environment of developing countries (Samkin & Schneider, 2012). In the context of such countries, there is some tension between the local culture and history on the one hand, and the mimetic actions of following international models, on the other hand, which is worthy of investigation in these settings. In a world characterized by global norms and models, intensified exchange of students and academics, the local context might still play an important role and impact the academic environment. For example, Venter and de Villiers (2013) explain how the accounting profession dominates academia in the South African context, and imposes rules and structures that suit the profession. Albu *et al.* (2015) mobilize the specific problem of journal rankings in order to discuss how the immediate adherence to international rankings in Romania impacts national academics' behavior. Various anecdotal evidence exists in other emerging economies in general, and in CEE countries in particular, of the perverting effects of journal and university ranking on the accounting academic (including focusing on publishing in journals indexed in certain databases not in international accounting journals, attending conferences that produce large conference proceedings on paper with ISSN number, not necessarily relevant accounting conferences, among others). Discussions have recently emerged on whether focusing on such targets would contribute to increasing the visibility of research conducted by researchers in emerging economies, or they would rather stagnate in their local environments.

This special issue thus aims at bringing together papers reflecting the experience of the countries in Central and Eastern Europe with regard to the changes in their accounting academic environment, to give a more coherent regional perspective of such processes.

## 2. The papers in this special issue

The indicative list of themes recommended in the call for papers included, without being exhaustive:

- the construction of the academic's identity in the current academic environment;
- the relationship between academia and practice, and implications on research and teaching;
- work in academia-work outside academia-life balance;

- micro (individual) and macro (university) perspectives on the current trends in academia (rankings, performance indicators, commodification of research);
- accounting education: what is taught (local vs. international accounting), how it is taught (traditional vs. modern teaching methods), and the impact on students' competencies and on the professional identity's construction.

The papers in this special issue discuss how the research part of the academic life is affected by the existing research-teaching-practice relationship. The Grosu *et al.* (2015) paper extends prior research conducted on the Romanian setting, by providing additional insights on the relationship between research and practice, with a particular focus on the research-practice-training balance in the accounting academic's life. They evidence for example the reluctance of practitioners to get involved in research-related activities, or at least to provide access to the data for research, the academics' focus on research productivity and ratings, and the perceived low relevance of research for practice. Prior research in other emerging economies suggests the existence of distinctive relationships between academia and practice such as a strong influence from the profession in South Africa (Venter & de Villiers, 2013) or a strong role of academics in practice (Haldma & Lääts, 2012) in Estonia. Grosu *et al.* (2015) find however that the gap between academia and practice (especially in the sense of relevance of research for practice) described in the international literature (Inanga & Schneider, 2005; Tucker & Lowe, 2014 among others) still characterizes the context of CEE countries, or at least in Romania, and is partly due to the utilization of journal rankings and the resulting pressures for publication by academics. Although these findings are true in Western economies as well, we anticipate that the extent of financial support provided to academics, help in securing access to data, and understanding of accounting research by practitioners is quite different in Western versus CEE countries, which makes these matters worthy of investigation regionally.

Urdari *et al.* (2015) mobilize the case of the French academic environment in order to discuss the Romanian PhD education system, and to propose several ways of improvement. This paper takes further our conjectures above, where we explained the current situation resulting from the institutional context and pointed to the need of improvement. Urdari *et al.*'s directions for improvement are present in the context of the internationalization of education training (where universities try to follow general guidelines, in order to become and remain competitive), and of the mobility of both PhD students and academics. While the PhD system is very important for universities and academics alike, its structure and impact on knowledge and behavior is very important (Pelger & Grottke, 2015; Raineri, 2015). Urdari *et al.* (2015) open new research avenues in this area in the context of CEE countries, especially in terms of who enrolls in PhD studies and why, and when and how the decision to work in academia or in practice is made, or the choice between Western universities over those in the country of origin. Some of these topics are

addressed in the international literature in the context of some developed countries. For example, Pelger & Grottke (2015) and Grottke *et al.* (2013) discuss the professional and academic PhD (and career choice) in Germany; Komori (2015) explores the mobility issues in the context of a significant increase in the number of foreign academics in Western universities, in terms of culture, but also research methodology and choices; and Cadez *et al.* (2011) and Zhang *et al.* (2013) show the positive impact of academics returning to their country of origin upon receiving PhD training in Western universities on the development of research in emerging economies. The perspective of CEE countries would bring new insights on these matters.

As previously mentioned, the evolution of publication patterns (use of references, topics investigated and methodologies used, type of journals targeted etc.) testifies for the development of a discipline, or academic community. In this context, Mocanu (2015) conducts a metadiscourse analysis of the abstract section of the articles published in the journal of *Accounting and Management Information Systems* between 2006 and 2014, and brings additional evidence of the internationalization of both the journal (complementing Albu & Lungu (2012) and Stanciu *et al.* (2010)) and of the writing style of the papers published by the named Journal. Additional studies of the access of CEE authors to international journals, and of the evolution of their writing styles are needed. For example, Raffournier and Schatt (2010) indicate a low presence of CEE researchers at relevant international conferences, and of publications based on the case of CEE countries in international journals. Cadez *et al.* (2011) for example show (with data for Slovenia) that international training and collaborations led to an increase in the number of international publications. Besides the role of training and collaboration, language is also important; for example, Komori (2015) mentions the difficulties of writing and publishing in another language. In this context, additional avenues for research might be pursued.

While accounting research is a quite new endeavor for CEE academics (at least in the international acceptance of the term), accounting education research is even newer, and the papers in this special issue shed light on some educational issues in some CEE countries. The papers included bring different perspectives to accounting education – blended learning (Grabinsky *et al.*, 2015), teaching the cash flow statement (Öztürk, 2015), and the relationship between teaching and practice (Grosu *et al.*, 2015).

Grabinski *et al.* (2015) explore the perceived benefits and difficulties associated with the blended learning system in Poland, and find that this system is positively received by students. Öztürk (2015) discusses the experience of Turkish academics with teaching the cash flow statement, in the context of implementing Anglo-Saxon accounting techniques. Grosu *et al.* (2015) address the relationship between

education and practice and find that both academics and practitioners view the involvement of practitioners in education as beneficial for students.

We particularly encouraged in the special issue the mobilization of autoethnography as a means to describe the construction of the accounting academic in CEE countries, given the potential of this approach in accounting academia-related research. Albu and Albu (2015) take further this opportunity and provide an introduction for the special issue, complementing the papers in the special issue. Grosu *et al.* (2015) offer a few insights on the relationship between research, teaching, and practice. Jindrichovska and Kubickova (2015) show how the current situation of accounting education and academics in the Czech Republic is rooted in the past, and very close to practice. Jindrichovska and Kubickova conclude also that most academic literature in their setting reflects the needs of practice and does not reflect an academic tradition.

This special issue should be of interest to academics in CEE countries, in other emerging and developed countries alike, as they are meant to increase our understanding of different environments. While international conferences or journals create an 'international' platform for work and interaction, the limited exposure to the academic environment of other countries prevents a reciprocal understanding of the development of research ideas and approaches, views of the world, and relevance of accounting research. This is particularly relevant in the context of the growing internationalization of universities, where faculty mobility facilitates cross cultural exchanges and encounters.<sup>1</sup> To some extent our findings are also useful to international students, especially PhD students, as they point to the similarities and differences characterizing the academic environments of different countries/regions. Foreign (especially Western) academics seeking visiting lecturing and research positions in emerging countries, particularly in the CEE region, should use this special issue as a starting point for understanding the realities of these countries. Finally, we provide an introduction to the academic environment in CEE countries in general, useful to PhD students and to those aspiring to an academic career, in the absence of other testimonies from this geographical region.

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<sup>1</sup> To illustrate the international migration of academics, Komori (2015, citing Kim, 2009) indicates that foreigners accounted for 27% of total academic appointments in the UK higher education sector in 2005/6, a number expected to increase by 50% over the next 20 years.