

## 提振會計學術研究的創造力

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**摘要：**研究工作是大學教師責任的重要一環。會計領域的研究除了可以推動知識和改進實務，還能夠提昇教師培養學生對當今瞬息萬變環境的適應能力。然而，越來越多著名的會計學者都質疑會計研究是否仍能扮演這樣的角色。他們批判當代會計研究已變得越來越怯懦，把重點放在研究方法而不是研究問題的重要性；甚至滿足於微不足道的進步，並且缺乏與實務的連結。

本文旨在探討如何提振會計學術研究的創造力，尤其針對中國大陸及台灣的現況分析。借鑑管理學和心理學對組織創造力驅動因素的研究，我們提出一系列跨越及融合個別教師、系所、大學及社會等層面的行動綱領，並研討落實這些行動綱領的潛在障礙和可前進的方向。希望本研究的探索性分析，能夠激勵更廣泛的討論，以及針對驅動會計學術研究創造力因素的進一步研究，共同發掘更多可行的方案，並引領會計學群付諸行動。

**關鍵詞：**會計研究、創造力、創造力驅動因素

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## Energizing Accounting Research Creativity

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**Abstract:** Research in accounting not only can help to advance knowledge and practice; but also enhance faculty members' ability to prepare students for professional success. Yet concerns are increasingly being voiced that accounting research is failing these roles. Many prominent accounting scholars have charged that contemporary accounting research suffers from timidity, a focus on method rather than significance of the research question, incrementalism, and lack of relevance.

This paper explores how we may energize the creativity of accounting scholarship, with particular focus on the People's Republic of China and Taiwan. We engage the insights of management and psychology research into the drivers of creativity in organizations to suggest a wide range of interrelated actions that span the levels of individual faculty members, their departments, universities, and beyond. We also discuss the potential obstacles to implementing these actions, and suggest directions for moving forward. By means of this exploratory analysis, we hope to stimulate more extensive discussion as well as research on the drivers of creativity in accounting scholarship that will lead to effective actions and their implementation.

**Keywords:** accounting research, creativity, drivers of accounting research creativity

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## I. INTRODUCTION AND OVERVIEW

This paper explores how we can promote and sustain accounting research creativity, with particular attention to the context of the People's Republic of China (PRC) and Taiwan. Such an undertaking is worthwhile because research is a key part of faculty members' professional responsibilities. In an applied field like accounting, research not only can advance the state of knowledge; it also can improve practice as well as enhance faculty members' ability to prepare students for professional success.

There is little doubt that our world is becoming increasingly dynamic, with intense competition, globalization, rapid advances in technology, instability and uncertainty, as well as changing institutions, modes of operation, and societal norms. Many factors and webs of relationship have emerged that had been inconsequential or even non-existent before. It stands to reason that to advance understanding of how accounting functions in such a complex setting, research that is minutely focused or encumbered by rigid and narrow perspectives is unlikely to be adequate for the task. Rather, the need would be for thinking outside of the traditional box to devise new and innovative ways to analyze phenomena. Yet accounting research has evolved in exactly the opposite direction, leading many scholars to voice concern over the lack of relevance and creativity in accounting scholarship. As far back as 2001, Demski (2001, p. 1) had commented: "(W)e struggle with inter-temporal sameness, (and) with incremental as opposed to discontinuous attempts to move our thinking forward." In a similar vein, Hopwood (2007, p. 1370) observed that: "...increasingly accounting research is being seen as too cautious and conservative, too rigid and traditional." An oft-mentioned attribute of contemporary accounting scholarship is a "herd mentality" (Hornsey, Jetten, McAuliffe, and Hogg, 2006; Basu, 2012; Kaplan, 2017), wherein studies only incorporate minor variations on the theme of prior work or borrow the approach of prior work to analyze some new development (e.g., a new financial reporting requirement or practice) or newly available data base. Far too often, sophistication of method is emphasized over the substance of the research question (Swanson, 2004; Waymire, 2012)<sup>1</sup>, with authors putting elegance ahead of relevance by employing overly simplistic assumptions that fail to capture essential attributes of the real world, or even contradict how the real world is known to work (Ball,

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<sup>1</sup> Waymire (2012, p. 3) suggests that if we were to view extant accounting studies through the lens of Ellison's (2002) q-r theory, then their quality level can be characterized as having been achieved largely through a low level of q ("importance of the main ideas") and a high level of r ("other aspects of quality", such as methods).

2013). On top of this, there seems to be an increasing narrow-mindedness regarding the acceptable topics and methods (Lowe and Locke, 2005; Bonner, Hesford, Van der Stede, and Young, 2006; Williams, Jenkins, and Ingraham, 2006; Tuttle and Dillard, 2007). Together, these tendencies have contributed to a large and growing gap between academic research and issues of concern in the real world (Hornsey et al., 2006; Merchant and Van der Stede, 2006; Singleton-Green, 2010; Kaplan, 2011, 2017; Guthrie and Parker, 2016). And the situation does not seem to have substantially improved, as the concern about accounting scholarship being timid and incremental has continued to be voiced (e.g., Sunder, 2011; Waymire, 2012; Basu, 2012; The Pathways Commission, 2012; Brown, 2013; Guthrie and Parker, 2016; Kaplan, 2017).

If the timidity, rigidity and narrow-mindedness of accounting research carry over to how faculty members educate their students, this could severely undermine the quality of accounting education because as the world becomes more dynamic and complex, accounting professionals increasingly need the ability to understand and respond to change over the course of their careers.<sup>2</sup> In financial reporting, for example, the global movement towards “principles-based” as compared to more traditional “rules-based” approaches increasingly requires auditors to evaluate the appropriateness of particular treatments within the wider context of the firm’s strategy, systems, processes and economic environment, rather than simply seeking to enforce a detailed set of rules. This expanded need for judgment and analysis implies that it no longer will suffice to drill students in a large set of rules and procedures. Barth (2008, 1163-1165) observes: “We need to educate (our students) for the world they will live in, not the world we lived in....If accounting education focuses only on the rules...(it) runs the risk of students’ knowledge becoming obsolete in a relatively short time...” Unless accounting educators possess the ability to analyze and understand new phenomena and challenges—which should manifest in their research undertakings—it is doubtful that they would be able to help students acquire such skills.

A point of note is that the aforementioned criticisms are mainly directed at the accounting research published in English with a Western focus. However, several factors suggest that the need for serious contemplation and reflection also applies to accounting

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<sup>2</sup> University teachers’ research in their fields is conducive to developing analytical thinking ability and maintaining the ability to ask the right questions and solve real problems. Through teaching, faculty members help students to master the thinking mode of “discovering problems, asking good questions, solving the problems,” which could cultivate their lifetime self-learning ability (Csikszentmihalyi and Wolfe, 2000; Wu, 2002). This thinking mode is the foundation of creativity in both personal life and professional work. It enables students to help the organization tackle problems in an innovative way, and could even promote transformation of the industrial economic model to enhance national competitiveness.

scholarship in non-Western settings as well. First is the undeniable influence of Western (U.S. in particular) accounting practice, research and education (including doctoral training) on the rest of the world. Accounting scholars in non-Western countries often bestow special status and rewards on colleagues who successfully publish in international journals, and this creates substantial incentive to emulate the work of their Western counterparts, including topics, theoretical framework and methodology. Also relevant is the widely accepted notion that people's preferences and behaviors are heavily influenced by their national culture (Hofstede, 1980, 1991; Hofstede, Hofstede, and Minkov, 2010). Consider in particular the situation in the PRC and Taiwan. As with many other Asian countries, their cultural values place particular emphasis on harmony, personal humility, respect for authority and hierarchy, and the exchange of favors in long run relationships ("guanxi") (e.g., Chow, Kato, and Shields, 1994; Chow, Harrison, McKinnon, and Wu, 1999; Tsui, Wang, Xin, Zhang, and Fu, 2004; Jung, Chan, Chen, and Chow, 2010; Chin, 2015). There also is a heavy emphasis on preserving one's "face" and that of others (Chu, 1989; Hwang, 1995). People with such cultural values tend to hold their elders (e.g., former teachers, senior classmates, and established scholars) and superiors in high regard, making them reluctant to challenge the latter. The desire to preserve long term relationships also can deter people from asking probing questions and expressing disagreements. In comparative studies of people's tendencies to reveal their lack of knowledge and to express a contrary opinion, Chow et al. (1999) and Chow, Deng, and Ho (2000) found significant differences between people of Chinese (PRC and Taiwan) and Anglo-American cultural backgrounds, and attributed these differences to the participants' different cultural values. Relating to the inhibiting effects of concern for "face," the former head of Taiwan's Academia Sinica, Chi-Huey Wong, publicly stated in 2014 that because Taiwanese society views failures unfavorably, many researchers limit themselves to relatively safe projects rather than seeking major breakthroughs.<sup>3</sup>

Third, while there is only limited research on the topic, there do exist some findings on the nature of accounting research in the PRC and Taiwan. Duh, Xiao, and Chow (2008) analyzed all 283 management accounting articles that were published in 18 major PRC accounting academic journals from 1997 to 2005. They concluded that because of

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<sup>3</sup> Schafer (2002) has suggested yet another factor behind Chinese researchers' conservative approach to scholarship. She notes that because the Chinese system relies almost exclusively on standardized criteria, especially examinations, for selection (from entrance into schools and universities to jobs and positions), people from early childhood on are conditioned to focus on excelling within a set of rules. They bring this risk avoidance and conformity to their jobs as researchers and university educators and pass it on to future generations.

lack of theory application and empirical validation alongside other methodological limitations, this literature is insufficient for understanding and leading management accounting development in the PRC. Duh, Huang, and Lin (2014) performed a similar review of management accounting research conducted by Taiwanese accounting scholars. They concluded that while this body of work has been of reasonable quality, as compared to its counterpart in the PRC, there is an even bigger gap between theory and practice and a lack of ability to help resolve issues of pressing practical concern.

So, what steps might help to reposition accounting scholarship on the path to creativity and (hopefully) significance? While there is a dearth of empirical studies on this topic as it relates to accounting research, a voluminous literature in management and psychology (organization behavior in particular) has long sought to understand the factors that drive creativity and innovation in organizations. We believe that at a conceptual level, it can guide our search for ways to rejuvenate accounting research.

In the next section, we provide a brief overview of extant management and psychology research into the factors that drive creativity in organizations. Since the bulk of this literature relates to Western settings, we summarize in some detail a study that explores, and substantially supports, the suggested factors' applicability to the non-Western Taiwanese setting. The section after that builds on this body of work to suggest an integrated set of actions for stimulating and sustaining creativity in accounting research. The final section provides a discussion and summary.

## **II. AN OVERVIEW OF PRIOR RELATED RESEARCH**

Numerous ways to define creativity have been proposed (Mumford, 2003; Meusburger, 2009; Cools, Stouthuysen, and Van den Abbeele, 2017; Glăveanu, 2018). There is general agreement that to be considered creative, an idea/approach has to be both new and useful (Amabile, 1988; Anderson, Potočnik, and Zhou, 2014; Kaufman, 2016). Beyond that, definitions of this construct vary in the dimensions that they emphasize (e.g., content vs. process). For the aspects of accounting research most relevant to our discussion, we follow Amabile and Mueller (2008) in defining creativity as linking ideas in unique ways to generate novel and unique concepts and approaches. This often involves thinking outside the box and breaking free of the rigid confines of specific theories, preconceptions, methods and tools to discover innovative or different approaches to a particular task.

### **Internal and external drivers of creativity**

In an organizational context, the extent to which creativity arises depends on a set of internal and external factors (Amabile, Conti, Coon, Lazenby, and Herron, 1996; Amabile, 1997; Amabile and Mueller, 2008; Adler and Chen, 2011; Batey, 2012; Choi, Moon, and Ko, 2013; Cools et al., 2017). The degree to which organizational members possess the requisite domain-relevant and creativity-relevant skills is fundamentally important (Grabner and Speckbacher, 2016; Pfister and Lukka, 2018). But even if organization members do possess high levels of these skills, they still may not apply them to pursue creativity. The extent to which they will strive for creative outcomes depends on their intrinsic and extrinsic motivation. The former refers to the personal satisfaction and sense of accomplishment that a person derives from a given course of action, and has been identified as a key predictor of individuals' efforts at creativity (Amabile, 1993; Ryan and Deci, 2000; Shalley, Zhou, and Oldham, 2004). Extrinsic motivation, on the other hand, is derived from factors outside of the individual, such as the work environment, interactions with co-workers, and the performance evaluation and reward system. Factors like these can have positive as well as negative impacts on organizational members' efforts at creativity (Amabile, 1998; Amabile, Schatzel, Moneta, and Kramer, 2004, Grabner, 2014; Pfister and Lukka, 2018). For example, superiors' risk avoidance, extensive sets of directives, and excessive time pressure can strangle members' efforts at creativity, while a cooperative and fluid work environment that encourages experimentation, including acceptance of unsuccessful attempts to innovate, can induce members to increase such efforts (Amabile and Gryskiewicz, 1989; Pfister and Lukka, 2018). Timely and constructive feedback from superiors to their subordinates can further promote organizational members' creativity performance (Amabile et al., 2004).

### **The role of continuous learning**

Because the environment is constantly evolving, continuous learning is indispensable to organizational creativity by helping the organization to adapt to changing circumstances (Argote and Miron-Spektor, 2011; Dodgson, 1993). Garvin, Edmondson, and Gino (2008) suggest that a learning organization requires three foundations: (1) an environment that supports employee learning, including the provision of time for reflection, respect for individual differences, a sense of personal security, and a welcoming attitude towards new approaches and ideas; (2) a concrete process for learning, including experimentation, information collection, analysis and dispersion, and continued training and education; and (3) leadership that supports and strengthens organizational learning. And because being creative involves trying out things or

directions that depart from what is known, it inevitably faces greater chances of failure. As such, learning from both successes and failures is key to future growth and success (Garvin et al., 2008; Pfister and Lukka, 2018).

Cannon and Edmondson (2005) provide examples from the pharmaceutical industry. They point out that because 90% of new drug developments typically fail in the experimental phase, companies have plentiful opportunities to analyze and learn from failed attempts. What they can learn is not just how to do things better; there are two other possible benefits. One is to discover alternate uses for failed drugs. For example, Eli Lilly discovered that a failed birth control pill can be used to treat osteoporosis and this resulted in a drug that brings in US\$1 billion a year. Second, further analysis can discover ways to salvage failed development efforts. Eli Lilly was about to abandon the drug Alimta after failed clinical trials. But the doctors involved decided to pursue it further and sought the assistance of statisticians. They discovered that the side effects of Alimta could be eliminated by pairing it with a prescription of chlorophyll. The drug was rescued from extinction because of this discovery. What these examples make clear is that if an organization truly seeks to encourage creativity among its employees, it must create an environment in which employees do not try to shun responsibility, but rather feel that it is safe to admit their errors and failure and to enroll colleagues in finding solutions.<sup>4</sup> More than anybody else, it is the organization's leaders who have to craft such an environment (Edmondson, 2011; Anderson et al., 2014).

In sum, the extant literature indicates that an organization's success in motivating and supporting employee creativity requires many factors working together. These factors range from the characteristics of individual employees to attributes of teams and team leaders, all the way to the systems, processes and attributes and behaviors of top-level leaders.

### **Evidence from Taiwan**

Several studies have explored whether these findings also apply in non-Western settings. In the case of Taiwan, Zhu, Gardner, and Chen (2018) collected data from 100 R&D engineers and their managers at a large high-tech company. They found that creativity had a direct positive relationship with a collaborative team climate as well as intrinsic motivation. They also found that a competitive team climate positively related to

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<sup>4</sup> Creative work usually involves a high level of uncertainty on required inputs, desirable behaviors, and input-output relations, and it often is impossible to specify the desired outcome (Amabile, 1983; Gil and Spiller, 2007). Therefore, regulating the creative process by constraining behaviors or prescribing results may misdirect creative efforts, reduce divergent thinking, and ultimately result in less creative solutions.



extrinsic motivation. However, there was not a direct link between extrinsic motivation and creativity; rather, extrinsic motivation was significantly related to creativity only when intrinsic motivation was low.

Chen, Chang, and Chang (2015) examined the relationship between individual dispositions (innovative cognitive style and proactive personality) and employee creativity, and the moderating role of two working conditions (work discretion and time pressure). Hierarchical regression analysis was used to test the proposed hypotheses for a sample of 344 middle-level managers in Taiwanese manufacturing companies, including R&D managers and marketing managers. Their results revealed that work discretion strengthens the effect of proactive personality on creativity whereas time pressure weakens the effect of innovative cognitive style on creativity.

Chen and Hu (2008) explored the impact of task motivation and organizational innovative climate on adult education teachers' creative teaching performance. Using 1091 observations from 135 Taiwanese adult education organizations, they found that both intrinsic and extrinsic motivation had positive impacts on creative teaching performance. In addition, organizational innovative climate had a positive impact on creative teaching performance.

As compared to these three studies, Fan, Huang, and Chow (2015) included a far more comprehensive set of factors from the prior literature. Fan et al. (2015) collected data from 165 (a 18.71% usable response rate) experienced middle and upper manufacturing department managers of listed Taiwanese companies in the telecommunications industry, and found numerous differences that span the individual, subunit/department, and organizational levels of the companies in the top and bottom 5% of their sample in terms of creativity performance.<sup>5</sup>

At the individual employee level, those from high creativity companies are much more ready to share both their success and failure experiences, seek the assistance of others, search for better ways of doing things, and show respect for new ideas. Even in the face of very heavy workloads, they still set aside time for evaluating their own progress. At the department level, high creativity firm employees feel that they can freely discuss issues and express contrarian opinions. Their supervisors much more actively seek input from subordinates. They tend to be good role models, and are more willing to provide time, resources and facilities to support subordinates' efforts to unearth and solve

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<sup>5</sup> Each company's creativity performance was based on respondents' ratings on the following: the proportion (and its growth rate) of sales from new products or services, the ability to develop new products or services, time to market of new products and services, speed of improvement in operating methods, and the frequency of collaborative development efforts.

problems. Finally at the company level, high creativity companies have much more complete and formal systems for collecting and disseminating information relating to competitors, technological advances, both success and failure experiences, and employees' specialized knowledge.<sup>6</sup> They also tend to have far more comprehensive and balanced performance evaluation and reward systems that go beyond lagging and financial indicators to include leading and non-financial performance measures, and they reward employees not just for success and outstanding performance, but also for efforts to learn from failures and mistakes. The divergence between high and low creativity companies is particularly marked in how much they encourage learning from both successes and failures.

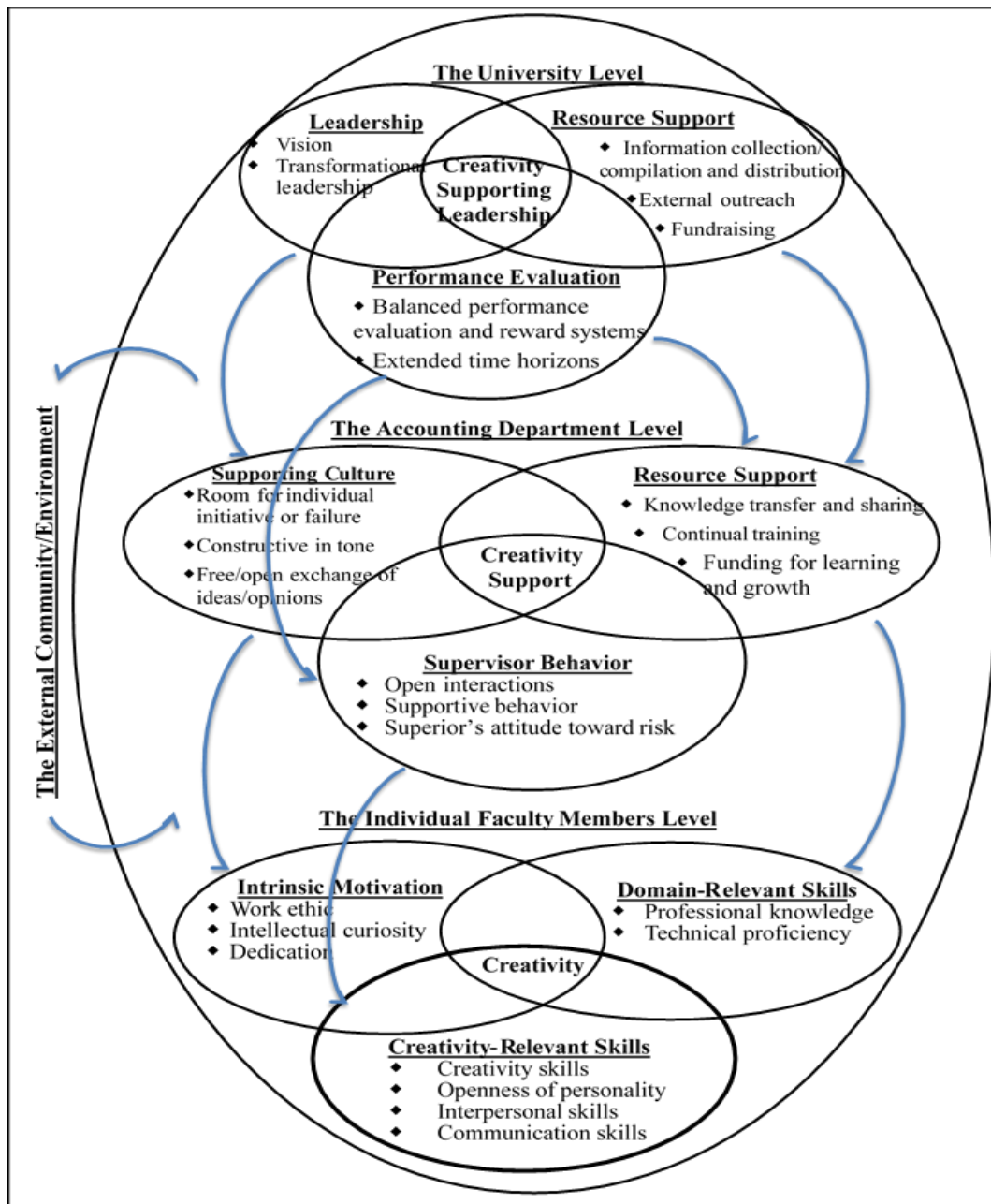
Together, the findings of Chen and Hu (2008), Chen et al. (2015), Zhu et al. (2018) and Fan et al. (2015) all support the applicability of factors identified in Western settings to a non-Western context. But because their samples either consisted of for-profit, manufacturing firms (in the case of Zhu et al., 2018 and Fan et al., 2015) or focused on teaching instead of research (Chen and Hu, 2008), their results, like those of the Western-based literature, may not apply to the accounting research context in every detail. Still, accounting research is an activity undertaken by individuals with their skills and preferences in the context of organizations with systems and processes. Hence, there seems to be a reasonable basis for expecting that at least at a conceptual level, the thrust of extant findings can apply there as well. In the section below, we adopt this premise and suggest a set of integrated actions for enhancing accounting research creativity.

### **III. POTENTIAL WAYS TO PROMOTE CREATIVE ACCOUNTING RESEARCH**

Figure 1 provides an overview of the key elements in our recommendations for promoting creativity in accounting research. There are four major components: individual faculty members, the accounting department, the university, and the community/environment beyond the university. Below, we start by focusing on individual faculty members because ultimately, they are the ones actually doing the research. Then we expand the discussion sequentially to the other, more aggregated levels. As we discuss each level, its genesis from the extant literature will become clear.

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<sup>6</sup> According to a survey conducted by Bughin, Dobbs, Roxburgh, Sarrazin, Sands, and Westergren (2012), approximately 70% of companies use information sharing systems (termed "social technologies" in their report) not only to improve collaboration and communication but also to "unleash creative forces among users." Li and Sandino (2018) conducted a field experiment in a retail chain and concluded that information sharing systems promote employee creativity to meet the organization's goal.



**Figure 1: A Structure for Actions to Energize Accounting Research Creativity**

**The level of individual faculty members**

The insight from prior research is that for faculty members to be effective and creative researchers, it is crucial that they have both domain-relevant and creativity-relevant skills. This implies that accounting departments need to carefully solicit and screen candidates. Typically accounting departments would invite candidates

to campus for individual interviews as well as a presentation. References also are sought from seasoned scholars with knowledge of the candidates' qualifications. The point to emphasize is that such evaluations need to go beyond technical competence and presentation skills (relevant to effectiveness as a teacher) to also consider candidates' willingness and ability to "think outside the box" and accept the risk that such activities invariably entail. Furthermore, since intrinsic motivation is a key driver of individuals' direction and level of effort, it is important to assess the candidates' work ethic and intellectual curiosity.<sup>7</sup> And since effective learning and creativity requires open exchange of views, ideas, and experiences with others, attention also needs to be paid to the openness of a candidate's personality as well as his/her interpersonal and communication skills (e.g., Does he/she have an aversion for teamwork? Is he/she overly self-centered or distrustful of others?).<sup>8</sup> In some cases, departments may view the time and out-of-pocket costs of recruiting more as expenses than as investments, and try to economize by limiting the length of on-campus visits. However, there is a real danger that the savings may fall short of the sacrifice from reducing the time available for interacting with a candidate to assess the less tangible aspects of his/her personal attributes. The challenge is different in the case of long-time faculty members (who typically have tenure). Here, the focus should be on helping such faculty to develop and sustain high levels of the requisite skills.

Beyond acquiring and developing members with the requisite attributes and skills, effort is needed to buttress their external motivation to utilize their skills to the organization's benefit.<sup>9</sup> Prior research suggests that doing so requires coordinated action across levels of the university hierarchy, ranging from the department to the university as a whole. There is no question that universities are complex entities with intertwined subunits at various levels (e.g., centers, committees, departments, colleges). However, for

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<sup>7</sup> Chen and Hu (2008) found that adult education teachers who had higher inherent interest in their work also engaged in greater varieties and levels of creative approaches to teaching.

<sup>8</sup> Chen and Hsieh (2015) analyzed the tendency to share knowledge among middle level department managers in Taipei's municipal government. Three factors were found to have a significant link to the sharing of explicit knowledge: compassion, self-sacrifice, and commitment to the public interest. Compassion and self-sacrifice also were significantly linked to the willingness to share implicit knowledge. Knowledge sharing tendency also was affected by whether doing so would adversely impact one's chances of promotion, whether knowledge sharing would help to complete an assignment, and personal satisfaction with the current remuneration.

<sup>9</sup> Here, it is useful to be mindful of the cautionary note by Ryan and Deci (2000) and others that efforts to increase extrinsic motivation could undermine organizational members' intrinsic motivation. Prior studies indicate that intrinsic motivation facilitates creativity and extrinsic motivation inhibits it (Anderson and King, 1993). However, while the intrinsic motivation hypothesis of creativity has received considerable empirical support in the laboratory, the evidence is mixed in workplace settings where the differentiation between intrinsic and extrinsic motivation is typically less clear cut (Anderson and King, 1993; George, 2007; Grant and Berry, 2011; Shalley et al., 2004). Regardless, the objective should be to seek synergy between the two types of motivation.

simplicity, our discussion below will only cover the department and university levels. The points that we make can readily be applied to other levels as well.

## **The accounting department level**

### **Supervisor behavior**

Prior studies have underlined the importance of having a work environment that is, and is perceived as, supporting efforts at creativity (George, 2007; Anderson et al., 2014; Kaufman, 2016; Speckbacher, 2017). Considering the potential influences of culture, there may be a special need for attention to certain aspects of this environment in the PRC and Taiwan. In Chinese-based culture, respect for hierarchy often is manifest in the high respect accorded to senior members of the department and the department head, who tend to exercise a paternalistic type of leadership (Cheng, Chou, Wu, Huang, and Farh, 2004; Cheng, Boer, Chou, Huang, Yoneyama, Shim, Sun, Lin, Chou, and Tsai, 2014; Chou, Sibley, Lin, Lin, and Cheng, 2015). Since these organizational members tend to play particularly key roles in setting the tone for the entire department, it is important that they use this influence to promote creativity via both formal and informal means. In the formal setting of department meetings or one-on-one conferences, department leadership can openly praise and encourage efforts at creative research, even if some of the projects had been unsuccessful.<sup>10</sup> Department leadership can also set aside space and time specifically for department members to share their expertise as well as what they have learned from both successful and unsuccessful undertakings. An example is Tamkang University providing extra resources for senior faculty members to mentor junior colleagues in preparing Ministry of Science and Technology (MOST) proposals. Beyond such targeted arrangements, there is room for mutual mentoring as organizational members have different strengths and weaknesses. For example, faculty members could keep detailed files of their papers as these go through the review process, and share each round's review comments as well as how they had responded to them through the final outcome of acceptance or rejection. Much benefit also can arise from sharing ideas at the formative stage, where feedback, probing questions, and advice from colleagues can help to avoid pitfalls, broaden and deepen the scope of analysis, or even shift the direction of inquiry.

### **Supportive culture**

For individual members to feel safe about doing such sharing-including revealing planned topics without being concerned with having ideas stolen, challenging others'

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<sup>10</sup> Chen and Hu (2008) observed that Taiwanese adult education teachers' creative teaching performance was not only motivated by their inherent interest, but also by recognition received from professional colleagues and superiors.

views, and letting others know about not just personal successes, but also failures and knowledge deficiencies—they must develop trust in their leaders and colleagues. With Chinese-based culture's emphasis on face, it is particularly important to maintain a constructive atmosphere that separates personality from issues (“I disagree with this idea” rather than “I disagree with you”). Department leadership can play a key role in spreading the vision, setting the tone and staying the course, and be vigilant that trust is sustained via their own words and deeds as role models, as well as the words and deeds of their department colleagues.<sup>11</sup> And since not all department members may be accustomed to high levels of openness, a special effort to nurture their participation may be needed. We have observed that in some accounting departments in the West, the first N minutes of a meeting, or the first X questions asked at a research workshop, are reserved for junior members or doctoral students; the more senior members are allowed to participate only after the former have had their turn. An arrangement like this could be especially helpful in Chinese culture-based societies like the PRC and Taiwan, where schools often prefer to hire their own graduates. An advantage of doing so is that one can count on a high level of loyalty and greater effort or sacrifice for the institution. But these advantages need to be weighed against the potential disadvantages, which may include too much uniformity in thinking, acquiescence to, or an unwillingness to challenge the status quo or colleagues who had been one's teachers or fellow students.

### **Resource support**

Even if a well-qualified faculty member is interested in doing creative research, he/she still may not do so if resources are insufficient for there to be a reasonable chance for success.<sup>12</sup> A key input for research success is individual faculty members' time and effort and for most faculty members, time and workload pressure tend to be a dominant deterrent of risk-taking in research and the willingness to share with or assist colleagues. It is not uncommon for accounting faculty members in Taiwan to teach three or four different courses (“preps”) in each semester on top of having very demanding advising and administrative duties. With severely limited time and energy left for research, it is understandable that they would prefer projects with limited objectives but higher chances of publication. Breaking this logjam requires significant funds to reduce the non-research

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<sup>11</sup> There is a voluminous literature on how certain leader behaviors can help to transform an organization, including aspects like clearly stating the vision and leading by example (Bass, Avolio, Jung, and Berson, 2003). Jung, Wu, and Chow (2008) and Chen et al. (2015) provide empirical results from Taiwan.

<sup>12</sup> In the case of efforts at being creative in teaching, Ekvall and Ryhammar (1999) surveyed 130 university instructors, and found a significant effect from whether the university had a supportive environment and adequate resources. The importance of resource adequacy to creativity in teaching also has been emphasized by Sanders (2004).

components of faculty workload.<sup>13</sup> If the available funds are not enough to broadly grant release time, at least provision should be made for research assistant support.

Since methods, theories, findings, etc. are continually evolving, it also is important to support faculty members' continuous learning, such as via attending conferences and seminars. Often, funding for conference attendance is tied to participation as presenters or discussants. While doing so helps to ensure accountability and quality control, it must not be overlooked that attendance *per se* can be valuable because much can be learned from interacting with others and comparing one's own analysis of a research paper to the comments and questions of discussants and other participants. Interacting with professional colleagues also can expand one's network of potential collaborators and mentors, as well as enhance the sense of excitement from engaging in research.

Beyond supporting faculty participation in external programs, much benefit can accrue from inviting speakers from other institutions as well as other departments within one's own university, whilst short term visitor residencies will enable more in-depth and extensive interaction as well as follow up. Members of the business community also are a valuable resource for increasing students' and faculty members' understanding of current practice and real world issues. They also can facilitate access to research settings, data, and financial support. In a similar vein, by giving faculty firsthand experience with real world accounting practice, short term internships can increase both the relevance and scope of their research ideas. Having faculty teach in executive programs from time to time or give presentations of their research to the business community are yet other ways to stimulate faculty research relevance and creativity (Kaplan, 2017; Swieringa, 2018).<sup>14</sup>

Also at the level of the department but perhaps spanning its boundaries, extant research has shown the value of collecting and distributing information useful to individual organizational members. Doing so can help trigger ideas for research as well as increase the effectiveness of the time and energy that faculty members devote to research. For accounting faculty, such information could include news about impending regulations, new developments in practice, new statistical software and available data bases. Better yet would be access to details of such developments and data bases that faculty could use in their research.

## **The university level**

### **Resource support**

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<sup>13</sup> We do not wish to imply that the teaching and service components of a faculty member's responsibilities are unimportant. Our point is that the whole mix needs to be examined for balance.

<sup>14</sup> Swieringa (2018) offers a rather exhaustive list of ways that faculty can broaden their horizon by engaging with various external communities.

Since faculty support, outside speakers, data bases and the like require substantial resources, fund raising from both private and public sources is of utmost importance.<sup>15</sup> The university could assist individual faculty members by establishing a system of disseminating information on available funding sources (e.g., foundations with specific interests, calls for proposals) and providing assistance in preparing proposals. The university and department also can work together to nurture relationships with the accounting profession and business firms. As external constituents increase their understanding and appreciation of what the faculty are involved in, partnerships can develop whereby external constituents can provide support in such forms as funding, technical advice, ideas, and access to data.<sup>16</sup>

### Performance evaluation

But the extent to which external constituents (including government agencies) will support a university is influenced by their perception of its quality and stature. In the West, universities have increasingly focused attention on maintaining or improving their standing in various popular rankings (e.g., The Financial Times and US News and World Report rankings of universities). Generally, faculty research performance, as proxied by the number of publications in a select set of journals, is given substantial weight in such rankings. As a result, many universities have significantly reduced, if not eliminated, credit for faculty publications outside of such “top” journals in each field (Chow, Haddad, Singh, and Wu, 2007). And as universities outside of the West seek to establish themselves on the international scene, they have increasingly adopted a similar approach. The universities in the PRC and Taiwan appear not to be exceptions. In the PRC, hiring and promotion/reward systems distinguish among “important” journals, international journals, nation-level journals, province-level journals, core journals, and journals on the

<sup>15</sup> According to a 2016 report from Times Higher Education, private sector support of university research and innovation is a key determinant of competitiveness in the global economy. Such support helps to improve financial stability and shields universities from political interference (<https://www.timeshighereducation.com/world-university-rankings/funding-for-innovation-ranking-2016>).

<sup>16</sup> An example of reaching out to external constituents is Soochow University’s accounting alumni foundation (<http://web-ch.scu.edu.tw/acc-association/sitemap>). Via regular electronic newsletters, the foundation promotes social ties and the exchange of professional experiences, and helps the department to enhance its visibility and involvement in the academic and professional arenas. Of course, the external community comprises many other types of entities, all of which could make valuable contributions to the university. Former Vice Chancellor Huang of Chengkung University, which leads all Taiwanese universities in the amount of contributions received from industry, explained that the university is able to undertake research valued by the business community because its faculty members maintain close contact with their industry counterparts. In accounting, advances tend to be more conceptual rather than immediately applicable (notable exceptions might be activity-based-costing/management and the balanced scorecard). Still, close and frequent contact with practitioners should help to steer research towards issues of concern and also enrich the content of courses.



Social Science Citation Index (SSCI) or Arts and Humanities Citation Index (A&HCI) list (Duh et al., 2008). In Taiwan, the slowing of population growth has increased pressures to reduce the number of universities. In turn, this has caused university administrators to become more concerned about how their universities are perceived by internal and external constituents (e.g., potential and current students and staff, alumni, the business community, government agencies), with a resultant march towards demanding faculty publications in high-ranked journals. It is worth emphasizing, therefore, that how a university evaluates faculty performance can have as fundamental an impact on the amount and type of faculty research as the resources provided for their support, if not more so.

The challenge to faculty members of an increasing emphasis on publishing in “top” journals is that the number of such journals is very limited. For example, the 2018 Financial Times ranking of MBA programs only counts faculty publications in 50 journals, of which only six are in accounting.<sup>17,18</sup> It has been suggested that the more restricted the number of slots for articles relative to the number of potential authors, the more editors and editorial board members tend to emphasize technical thoroughness and refinement over the advancement of less technically developed, but potentially more fundamental ideas (Swanson, 2004).<sup>19</sup> The natural response from faculty members is to “play it safe” by focusing on the sophistication of method and not working on topics that deviate too much from current trends.

For faculty members outside of the West, the fact that all of the “top” journals are based in the West creates enormous incentive to emulate both the technical approach and topic choice of their Western counterparts. Since the top Western journals are unlikely to be interested in issues of local concern in non-Western settings, researchers in such settings would be deterred from studying issues that are important and highly relevant to the accounting profession in their countries (Kaplan, 2017). And to the extent that locally relevant issues are under-researched, the relevance of course content also may be

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<sup>17</sup> Alphabetically, these are Accounting, Organizations and Society, Accounting Review, Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, and Review of Accounting Studies.

<sup>18</sup> Duh et al. (2008) report that some PRC universities use a point system to differentiate among publications in different classes of journals. In Taiwan, credit is also given for publishing in journals that are part of the Taiwan Social Science Citation Index (TSSCI). However, thus far the index has only selected two accounting journals for inclusion—the Journal of Accounting Review and Journal of Contemporary Accounting. Even when one adds in Taiwan Accounting Review, which is recognized by the Ministry of Science and Technology, this still is a very limited number as compared to the number of accounting faculty members in Taiwan.

<sup>19</sup> A likely reason is that it is easier to find fault with a paper on technical grounds than to defend against a charge of subjectivity and bias when recommending rejection due to a judgment that the idea is insufficiently significant.

reduced. Indeed, a number of Taiwan scholars have already sounded the alarm concerning the dysfunctional effects and biases of basing faculty evaluations on publishing in a given set of journals (e.g., those in the SSCI or TSSCI) (Chang, 2003; Hung, 2005).

Chow et al. (2007) provide some insight into the limitations of an over-emphasis on “top” journal publications. They analyzed citation counts from the SSCI and Google Scholar data base for articles published in the so-called top three accounting journals<sup>20</sup> and six other journals in the field. The study found similar patterns across several sample years: while many articles published in the top three journals were among the most highly cited, each of these journals also contained a high proportion of articles that were seldom mentioned. At the same time, many of the non-top journals’ articles were among the most highly cited even though there also were many (and proportionally more) that received few citations. For example, of the 231 articles published in the nine journals in 1996, 116 were classified as being top articles by one criterion.<sup>21</sup> Sixty-one of these were published in the top three journals (which published a total of 81 articles for the year) and 55 were in the non-top-three journals that had published a total of 150 articles for the year. Thus, if only articles in the top three journals were treated as top articles, 55 articles would be erroneously denied this distinction. Viewed another way, of the papers published in the top three journals, 20/81, or 25%, would be substantially overrated while 55/150, or 37% of the articles published in the non-top journals would be denied their due recognition. In his plenary address at the 2017 Annual Meetings of the American Accounting Association entitled ‘Reforming Academic Performance Evaluation: Overcoming the Curse of the “Top 5”’, Kaplan (2017) also has expressed concern about such errors in using journal ranking as the proxy for an article’s contribution, stating that “The journal cannot in any way be taken as representative of the article,” and that relying on journal ranking to judge faculty research performance amounts to outsourcing this task to a handful of editors who do not know or care about your institution’s mission and strategy. He also emphasized that similar concerns about the tyranny of journal rankings have been voiced in other fields, including economics and the health sciences.<sup>22</sup>

It follows from the preceding discussion that for universities to succeed in shifting their emphasis towards creativity in research, they have to change how they evaluate faculty performance. In the for-profit as well as not-for-profit sectors, innumerable

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<sup>20</sup> *Accounting Review*, *Journal of Accounting and Economics*, and *Journal of Accounting Research*.

<sup>21</sup> Chow et al. (2007) applied three different criteria for defining top articles. The findings were similar across criteria.

<sup>22</sup> An example given by Kaplan (2017) was the special panel of Nobel Laureates at the 2017 annual meeting of the American Economic Association on “The Curse of the Top 5.” (<https://www.aeaweb.org/webcasts/2017/curse.php>)

organizations world-wide have adopted the balanced scorecard approach to performance evaluation (Kaplan and Norton, 1996). This tool augments the traditional backward looking, financial measures with forward looking, longer term, and non-financial metrics, generally encompassing four major perspectives: learning and growth, operational excellence, customer satisfaction, and financial outcomes. While many of the measures used in these organizations probably do not apply to the university setting, there still is much that can be transferred to educational enterprises (Bailey, Chow, and Haddad, 1999) For example, the learning and growth aspect can include faculty members' presentations or attendance at conferences, participation in continuing education activities, work in areas that are new to the individuals' research repertoires, and invited presentations at conferences or other universities. Also, since working on novel ideas may require longer periods, performance evaluation might encompass longer time horizons. And as we had noted before, the search for major breakthroughs is open to greater uncertainty and chances of failure than "play it safe" projects. Instead of slavishly focusing on the number of publications, there is a need to exercise subjective judgment in answering such questions as "What is the potential for this project to generate significant new knowledge?" This way, credit still can be given even if a project is unsuccessful. This approach can cascade down the university hierarchy so that different specialty areas can apply BSCs that reflect the unique features of their fields.<sup>23</sup> As faculty members respond to the changed performance evaluation and incentives, they should be more willing to venture out of the silos of current accounting scholarship to try out new theories and methods to tackle substantive but potentially messy topics.<sup>24</sup>

Kaplan (2017) provides several examples of universities that have implemented broad-scope performance evaluation systems. The Harvard Business School considers its faculty's output to have three primary audiences: researchers, educators, and practitioners. To be viewed favorably, a faculty member must have a major impact on one of these audiences and a significant impact on a second. Both he and Swieringa (2018) note that at the University of Michigan's Ross School of Management, a component relating to practice (active participation in a professional association, publication in a professional journal, presentation at a practitioner conference, etc.) has been added to the traditional triad of research, teaching and service in its faculty annual performance review.

## Leadership

<sup>23</sup> Chang and Chow (1999) illustrate potential applications of the BSC to an accounting department.

<sup>24</sup> Chow and Duh (2013) discuss the silos in current accounting scholarship and suggest ways to break out of their confining influences.

Another key to effecting change is the behavior and activities of the university leadership. Abundant research has shown that leaders' behaviors and activities can either help to usher in transformational change or impede its occurrence. By articulating visions of the future, providing meaning and challenge to organizational members' work, exhibiting adherence to a set of underlying principles and values and serving as role models, leaders can help members to understand, embrace, and pursue a new direction for the institution (Bass et al., 2003; Jung et al. 2008; Edmondson, 2011). When such transformational leadership behavior permeates the various hierarchical levels of the university, the force for change will be strong and sustained.

### **Going beyond the university**

Even if a particular university sees the wisdom of an emphasis on research creativity over publishing in select journals, it still may find it difficult to buck the popular trend in view of the competition across universities for students, faculty and resources. For its part, perhaps the university could broadly communicate the basis and nature of its vision to internal and external constituents, and nurture a movement towards creativity via organizing public meetings and forums on the need for such a change.

More likely, success is going to need a coordinated push across multiple institutions both in words and actions. Consider the deployment of resources. Not all accounting departments are large enough to have a critical mass of faculty in all specialty areas, and this constraint can be overcome by forming research teams that span the accounting departments of different universities. Along the same vein, universities and departments can also share other resources and activities (e.g., organizing public forums, inviting international speakers, joint research centers). Swieringa (2018) gives several examples of practice-oriented and cross-disciplinary centers or institutes at US universities (e.g., The Accounting Research Center at the University of Chicago's Booth School of Business; the Center for Excellence in Accounting and Security Analysis at Columbia University). He notes that these centers have provided significant support for research via various means, including broadening and strengthening connections to the business community and substantial funding streams.

It must be acknowledged, however, that collaborative initiatives of this type, especially across institutions, can be fraught with challenges. In addition to university procedures and contractual constraints (e.g., restrictions on sharing licensed databases or software), Chinese culture tends to sharply distinguish between "us" and "them", or "ingroups" vs. "outgroups." (Chow et al., 2000). Thus, in both the PRC and Taiwan, it is particularly important to prevent rivalry and/or jealousies across departments or

institutions from generating conflict in sharing the fruits and recognition of joint undertakings, as this will assuredly scuttle attempts at research (and other) collaboration.<sup>25</sup> Sometimes an outside body, such as a professional association or government agency, can help to break through the logjam. In the US, the American Accounting Association (AAA), the Institute of Management Accountants (IMA) and the Association to Advance Collegiate Schools of Business (AACSB) have made efforts to bring about cross-institution and cross-disciplinary collaborations. The Chartered Institute of Management Accountants (CIMA) is an example of such initiatives in Europe. Swieringa (2018) notes that similar bodies also exist in other business disciplines, and gives the example of the Marketing Sciences Institute, which has an extensive network of marketing academics and business professionals. Beyond helping to promote collaborative efforts, such organizations can provide support for institutional change. In the case of the AACSB, broadening its accreditation standards to allow each institution to define its own mission (and backing it up with tailored performance measures) has provided institutions some cover for de-emphasizing “top” journal publications.

In the case of the PRC and Taiwan, perhaps similar associations can be established or, if they already exist, be encouraged to play a more active role in pushing for reform. There likely also is room for public agencies to contribute. An example is Taiwan’s Northern, Central, and Southern Teaching and Learning Resource Centers, which are supported by the Ministry of Education.<sup>26</sup> These centers can be a model for establishing Research Resource Centers where universities and departments with different strengths (e.g., research specialties, special databases, literature collections, access to samples and data) could work together for mutual benefit.

Leaders of the accounting community can assist the transition by promoting communication and interaction with experts in other fields, and encouraging others to do likewise. An example that bears emulation is the practice of the American Accounting Association’s annual and regional meetings to invite distinguished speakers from other academic and non-academic fields. And considering the dominant role of publications in faculty performance evaluation, editors of accounting journals and their editorial boards

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<sup>25</sup> While cross university research centers are rare in accounting, there are success stories in the high-tech arena. For example, Chiao Tung, Tsing Hua and Yang Ming Universities have a joint Frontier Photonics Research Center to which each institution brings unique strengths. The Center obtains its funding from a wide variety of sources (e.g., The Ministry of Science and Technology, The Innovation and Application of Nanoscience Thematic Program, The National Energy Program, etc.) The experiences of centers like this can help accounting scholars overcome the obstacles to forming similar cross campus alliances in their field.

<sup>26</sup> This system partners colleges in patterns of “resource integration”, “mutual benefit”, “paradigm shift”, and “win-win situation” to help partner schools improve teaching quality, with the ultimate aim of creating “interschool cooperation and communication”, “nurturing talent cooperation” and “e-learning communication”.

play an especially pivotal role in shifting the focus of research. They can send out a strong message by encouraging, seeking out, and nurturing papers that have the potential to significantly impact contemporary accounting, making the conscious decision to accept the risk that their judgments may be wrong: that is, publishing papers that turn out to be trivial.<sup>27</sup> An example of an initiative to encourage the development and exploration of innovative but high-risk ideas is the introduction by the Journal of Accounting Research of a new review process (called registered reporting submission) in 2017. Under this process, a number of submitted papers will be accepted based on an agreed approach and methodology, but without having done the empirical testing. The journal commits to publishing these papers even if subsequently, the (thoroughly and competently obtained) empirical results do not turn out as expected. This editorial arrangement reduces the risk to authors because they would not have to invest 100% of the time and effort in a paper before learning whether there is a chance of acceptance. Through initiatives like this, accounting research community leaders could stimulate more efforts to break out of the yoke of the existing literature to try out new theories, new approaches, new topics and ultimately, to open up the horizons of accounting thinking and practice.

#### IV. SUMMARY AND DISCUSSION

Many prominent accounting scholars in the West have expressed concern that research in the field has become timid and incremental. We give reasons why a similar situation likely also applies in non-Western settings like the PRC and Taiwan. Beyond failing to advance knowledge and practice, this approach to scholarship also can adversely affect our ability to provide a relevant educational experience to our students.

We engage the insights of research in management and psychology to explore how we might energize the creativity of accounting research, with particular attention to the situations in the PRC and Taiwan. The actions that we recommend span many levels, from individual faculty members to their departments, universities and beyond. In particular, we emphasize that these actions should be coordinated and sustained rather than piecemeal and short-term.

Some readers may consider our suggested actions to be rather obvious, and we would not necessarily disagree. Perhaps the situation can be depicted by the saying of a Chinese sage: “Knowing is easy; it is the doing that is hard.”<sup>28</sup> In this regard, it is

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<sup>27</sup> The Nobel Laureates on the 2017 American Economic Association panel suggest that this may not be an overly onerous cost, as the majority of articles published in the top journals turn out to have low significance anyway.

<sup>28</sup> “知易行難”。

important to acknowledge that we have only taken a broad-stroke approach to the topic. Furthermore, we have relied on the findings of prior studies in non-academic and mostly Western contexts without conducting empirical tests of our own. As such, there is much room for further investigation into the topic, and it would not be surprising if both the solutions and potential obstacles are more extensive and complex than we have discussed.

We have several suggestions for moving forward. First, there is a need to examine the current state of accounting scholarship in readers' specific settings. Are the studies being done timid and incremental? Are they relevant to the current environment and its challenges? If not, what are the areas of strength and shortfall? Such an examination is needed because we had assumed that the challenges facing accounting scholarship in the West are similar to those in the PRC and Taiwan. While we had given reasons why such an assumption is not unreasonable, it still must be acknowledged that the history, institutional, societal/cultural conditions of accounting research in the PRC and Taiwan differ from those of the West. In turn, these factors could have influenced the nature and direction of accounting scholarship in these settings.

Second, we need to go beyond understanding the current state of accounting scholarship to explore the factors that have brought about this current state. We had assumed that the drivers, enablers and obstacles to creativity in non-academic and non-accounting settings also apply to the workings of an academic accounting department. While we believe that such transferability ought to hold at a broad-stroke level, we also must acknowledge that an accounting department has unique characteristics that may affect the mix and relative weights of applicable factors. A corollary is that the mix of potential solutions also may differ. And as the analysis delves more deeply into each factor, these may reveal themselves to have multiple facets and nuances. For example, consider the challenges in inducing journal reviewers to be unbiased towards all submitted manuscripts. Even if they commit to doing so, they still may have difficulty overcoming personal preferences relating to topic, paradigm and method, or maintaining complete objectivity towards praise vs. criticisms of their own work. In the case of journal editors, the selective nurturing of manuscripts could open the door to charges of favoritism, especially if a high proportion of the studies given such preferential treatment turn out to be trivial. In addition to needing to have a strong "backbone," good vision and strong competence, editors may need a panel of highly respected scholars for moral support and advice on article selection.

Or consider the challenges in changing the university performance evaluation system. While it is easy to accept the desirability of changing the mix of performance measures, coming up with the new mix and getting it accepted by the faculty is no simple

task. Generally, a high proportion of faculty members tend to be tenured, and they usually are subject to a preset pay scale. As such, university administrators generally do not have much direct control over faculty members' actions. Persuasion and consensus building rather than directives are how things usually get done and the adoption/implementation of changes (including how performance is evaluated and workload assignments) often take a long time.

Another major characteristic of academic institutions is the source of funding. While universities typically receive government funding and student tuition and fees, increasingly they have to rely on voluntary contributions by the public (e.g., alumni, foundations, companies from the for-profit sector) to go beyond the basics. Exposure to the uncertainty of shortfalls and the pressures of maintaining a favorable image in the public eye may curtail the ability or willingness to take long term actions that may have short term adverse effects.

In summary, stimulating and sustaining accounting research creativity is unlikely to be an easy task. What we hope from our exploratory analysis is that it will stimulate more extensive discussion as well as research on the drivers of creativity in accounting scholarship that will lead to effective actions and their implementation. The obstacles will be both numerous and substantial, and progress likely will be slow. Yet given the importance of what is at stake, meeting this challenge is worthy of our best collective effort. Over time, as different institutions try different approaches to different parts of the problem (e.g., the University of Michigan's expanded set of performance criteria; perhaps some accounting departments' trial runs of the balanced scorecard; the Journal of Accounting Research's registered reporting submission), they will accumulate valuable experience about what works and what doesn't. The sharing of such experiences not only will help others in their reform efforts; it also will create an esprit de corps to sustain the drive towards accounting research creativity.



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