



## **A review of the challenges that affect the quality of research in accounting in Nigeria and the way out**

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### **Abstract**

*Many people believe that management research has little impact on management practice. It is documented that management academic research findings (accounting inclusive) that are published in scholarly management publications have little to no application in real-world settings and that managers who use the results of such research rarely achieve their goals. Despite having a large number of research institutes, universities, polytechnics, and monotechnics funded by the federal, state, and private sectors, Nigeria faces a number of challenges and brain drain. The inability of African research outputs to regularly compete favorably with international researches is of great concern. Recent university rankings typically show that, with the exception of a few South African universities, the majority of African universities perform poorly. For instance, the African Economic Research Consortium (AERC), universities, and other African and international stakeholders all agreed that the best way to address the quality of research outputs in the continent would be through a collaborative PhD degree programme. Findings from exploratory research method used for this study revealed that the quality of researches in accounting is affected by the challenges faced by doctoral accounting students, challenges faced by academia and research institutes and that practitioners hardly use outputs of such researches. Findings further showed that the outputs of research findings in accounting are not visible, unlike those in the medical, pure and applied sciences. The outputs, when applied, take longer time to manifest, leading to the wrong notion that they are not applicable. The study recommended ways to mitigate the challenges.*





*It also recommended collaboration between researchers in accounting and practitioners in order to bridge the existing gap between them.*

**Keywords:** Management research, Accounting research, Research outputs, Management practice, Challenges.

## **INTRODUCTION**

Despite the numerous advantages of academic researches, a review of recent literature indicate that the quality of research outputs in accounting is affected by three main challenges (Long et al, 2019).

These three challenges are: the challenges faced by doctoral accounting students; the challenges faced by academia and research institutes and bridging the gap between research findings and practice. This study looked at the literature that is currently available on each of these challenges and proffered the way out. The rest of the study is divided into seven sections. Section II is on the Theoretical Review, Section III is on Methodology, Section III is on the Challenges faced by doctoral accounting students, Section IV is on the challenges faced by academia and research institutes, Section V is on the gap between research findings and practice. Section VI is the way out, Section VII is on conclusion while Section VIII is on recommendations.

## **THEORETICAL REVIEW**

This work is based on Grounded Research Theory. Developing new concepts and theories of business-related phenomena that are securely rooted in qualitative data is the goal of grounded theory research in business and management. Grounded theory's methodological focus is on the conceptual development without any commitment to certain data types, research areas, or theoretical focuses. Instead, it refers to a method of conducting qualitative analysis that has a number of distinctive characteristics and uses a coding paradigm to assure conceptual development density (Azar, 2015). It is also used when it is thought that it is required to move beyond description and produce theory. Furthermore, grounded theory can provide interpretative researchers with a technique to strike a balance between the requirement to create theory that is based on commonplace activities and the understanding that the research process is inevitably subjective. If strictly adhered to, will produce high-quality research (i.e., legitimate, trustworthy, and objective)(Azar, 2015).



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## **METHODOLOGY**

The method adopted for this study is exploratory research method. Explanatory research seeks to explain the causes and effects of a clearly defined problem and aims to examine the key parts of an understudied problem. It provides a lot of privacy and economy for researchers. Exploratory research allows the researcher to learn more about a subject that has not been thoroughly studied, as well as to unearth information and identify new problems. The main advantage of this approach is that, when carried out correctly, can create a solid basis for future research on the same topic (Voxco, 2021). This indeed was one of the aims of this study.

## **CHALLENGES FACED BY DOCTORAL STUDENTS**

As of 2019, there were 17, 600 full-time Ph.D. students enrolled in Nigerian universities, 3, 004 of whom were studying the social sciences (Statista, 2022). The surge for the demand was due to the directive of Nigerian Universities Commission (NUC) that possession of doctorate degree is mandatory for all lecturers who aspire to be senior lectures and above. The quest for doctorate degrees increases qualitatively in Nigeria though there is no evidence of any improvement in the programme (Soyode, 1998; Agu et al, 2015).The challenges doctoral students face that might affect the quality of their research works were summed up by (Kikula&Quorro, 2007; REPOA, 2007; Kombo & Tromp, 2011; Manchishi et al. 2015; Qasem et al, 2019) as choosing wide and ambiguous topics, using wrong methodology, using wrong research terminologies, and having issues reporting the literature review. Al-Qaderi (2016) mentioned little or no access to well-stocked library with free access to websites and electronic resources, as well as challenging circumstances and unfavorable attitudes of students regarding research projects.

The challenges include inadequate finance and supervisors who are not fully committed to their supervision. Again, the competence of the institutions to produce Ph.D. graduates is inconsistent, according to a recent assessment by Takedia (2022) on the Ph.D. programmes in sub-Saharan Africa. Other challenges identified by Dissertation Revision (2022) are lack of data, lack of confidence on the part of students and lack of time management.

## **CHALLENGES FACED BY ACCOUNTING ACADEMIA AND RESEARCH INSTITUTES**

In Nigeria, a number of government research institutes and universities conduct researches, but these organizations frequently face significant challenges that affect the quality of their researches. These are most notably severe underfunding and lack of alignment with



national research priorities which have a significant impact on the outputs of their research and the development of the country (Sanni, 2009). From 2009 to 2019, 9.94% of the national budget was allocated to education, which is less than the minimum requirement of 26% set by the United Nations Educational, Scientific, and Cultural Organization (UNESCO) (Sanni, 2009; Gambo, 2019). Nigeria's budgetary allocation to education in 2005 was 0.7% of GNP, compared to South Africa's 7.9%, Ghana's 4.2%, Kenya's 6.5% and Sub-Saharan Africa's 4.2% (Uhunmwangbo, 2005, Sanni, 2009; Asiyai, 2013).

The federal, state and private sectors all own several research institutions, universities, polytechnics, and monotechnics in Nigeria, yet the country faces a number of difficulties. The issue of brain drain presents a significant barrier to the quality of research outputs in Nigeria. Brilliant and skilled academics have been moving in large numbers to other economic sectors during the past few decades. Some lecturers left Nigerian universities to work in business or politics, while others did so in search of better opportunities abroad. Ali (2000, cited in Asiyai, 2013) stated it succinctly that many seasoned and young academics are fleeing Nigeria from the drudgery of university life into more lucrative and more demanding sectors of the economy and even to foreign nations. Due to brain drain, there is less opportunity for older and experienced academics in Nigeria to mentor junior researchers.

The alarming state of Nigeria's research institutions and universities is of great concern. The necessary resources for research activities are all woefully deficient and ill-equipped to perform the rudimentary task. Up until the late 1980s, the National University Commission (NUC) recognized that research outputs of Nigeria's higher institutions were among the finest in sub-Saharan Africa in terms of quality and quantity (Karani, 1997). The cornerstones of research include adequate training and motivation for the task, equipment accessibility, and first-class library resources. These components vanished at the beginning and accelerated the system's decline. The quantity and quality of research had reached an all-time low by 1996. (Okebukola & Solowu, 2001; Chimeke et al, 2009). The 2022 global university rankings clearly showed the continued slide as the three top institutions in Nigeria: the University of Ibadan, Covenant University, and Obafemi Awolowo University, were ranked in 1231<sup>st</sup>, 1370<sup>th</sup> and 1477<sup>th</sup> respectively, far behind top South African Universities.

The biggest issues preventing Nigerian researchers and others from developing countries from meeting the Sustainable Development Goals (SDGs) are financial difficulties, family issues, poor research abilities, poor employer motivation, brain drain, poor training, too many administrative tasks, poor mentoring, heavy workload (leaving

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little time for research), poor research grants, inadequate infrastructure, research misconduct, and lack of adequate research funding. (Chikwe et al., 2015; Kumwenda 2017; Emakoji&Ota 2018; Okoduwa et al., 2018; Ezeanolue et al., 2019; Fayomi et al., 2019). Chimeke et al. (2008) noted that there is relatively little motivation for study and publication.

Motivation, gender, age, research knowledge and skills, academic rank, research orientation, and collaboration are all individual factors that affect the quality of accounting and other researches, while leadership, resource accessibility, institutional missions, orientation, rewards, mentoring programmes, and institutional research policy are environmental factors. Igiri et al. (2021) found that researchers between the ages of 31 and 40 produce more high-quality and productive researches, whereas older researchers produced less. According to several studies (Baldwin et al., 2005; Jung, 2014), there is a significant correlation between middle age (about 35–55 years) and higher research outputs. However, other studies also found a correlation between higher research production and older age (Kwiek, 2018; Vuong et al., 2017).

#### **THE GAP IN RESEARCH FINDINGS AND PRACTICE**

Many people believe that management research has little impact on management practice (Pfeffer& Fong, 2002). The 32 recognized organizational theories that Miner (1984) examined were of little significance and useful to practitioners. Only 7 of the 25 management tools and approaches examined by Rigby (2001) developed in academia were also found to have lower use and satisfaction rates but high defection rates.

In addition, managers who use scientific knowledge or theory rarely achieve their goals. According to Susman and Evered (1978), the results of academic researches published in scholarly management journals are only remotely tied to the real world of practicing managers (Lundberg, 2001). Therefore, even though management strategies derived from academic research purport to increase employee productivity and an organization's financial performance, business organizations rarely put them into practice (Hambrick, 1994; Pfeffer& Sutton, 2000; Panda & Gupta, 2014).

Academic researchers are mostly to blame for the limited relevance of academic researches since they appear to be "out of touch" with the terminology, issues, and concerns of the business sector and practitioners (Rudolph & Peluchette, 1992). Practitioners who search for "actionable" knowledge rarely consult academic research or follow the development of knowledge in the world of academia (Huff, 2000;



Beer, 2001;Lundberg, 2001). Instead, Kilmann et al. (1983) found that business organizations prefer to work with management consultants. Authors, all over the world, have identified common causes for the gap. Among these, the most frequently mentioned one is the divergent interests of researchers and practitioners. While practitioners need quick solutions for their immediate problems, researchers are more concerned with the likelihood that their research will be published in a particular journal, in line with the standards of the academic evaluation. In the same context, Khalifa and Quattrone (2008) and Hopwood (2008) demonstrated how institutional goals influence the academics' publication preferences because the rankings of the journals that publish the research of university lecturers have a significant impact on the rankings of the individual universities. In a similar vein, Albu and Toader (2012) demonstrated that research topics are chosen based on publishing opportunities. Since practitioners are short-term and locally focused, the authors concluded that they have distinct interests, goals, and motivations than researchers. As required by the university grading system, academics focus on journal publications. The current gap between academics and practice is the outcome of the 'history' of this unhealthy relationship.

The following were the submissions made by Piccolo and Wagner in 2003. Abstracting from particular issues and situations in order to create broadly applicable theories that further our understanding of the world is a major focus of academic research. As a result, academic study frequently focuses on broad-based issues whose findings offer direction in a variety of circumstances and contexts. Academic research often has a long- time horizon and does not concentrate on the specifics of current problem-solving activities. Instead, academics draw general conclusions about the nature of human and economic activities, the structures we build, and the socio-technical infrastructures by extrapolating from individual occurrences.

Academic researchers address distinct kinds of topics than practicing professionals or consultants, and their study has a different time frame in which findings can be realistically anticipated. Due to the nature of the practitioners' objectives and interests, their work is typically focused on providing instant solutions for present issues affecting business organizations. Their research is not meant to produce universally applicable rules that hold true in a variety of organizational settings and issues. In contrast, academics are expected to consider the effects of innovations in order to glean knowledge that will endure and be useful in a variety of contexts. Academic research is also independent and shielded from the direct competitive demands of the corporate sector, thus its conclusions are typically objective.



Understanding the method by which academic research is created, which is frequently obscure to those outside academics is necessary to appreciate the value of academic research. A research project typically starts with relevant questions (that is, questions that have the potential to aid practitioners in better managing a particular component of their operations or their business as a whole), but the main emphasis is on thorough investigation. It is impossible to exaggerate the significance of rigours researchers undergo in order not to produce sloppy research that can never be relied on. Readers of a research report can only be as confident in the report's accuracy and consequences as the research itself was properly produced in terms of its depth and accuracy.

In order to ensure proper and methodical research designs and allow for precision and in-depth understanding of single study projects, the issues addressed must be narrowly specified. Academic research papers may occasionally appear to be irrelevant to practice when seen in isolation due to this narrow focus. No single study endeavor is likely to directly assist working managers in making a particular business choice. What is applicable to practice and will assist professionals in managing the challenges they face on a daily basis is the cumulative knowledge produced by a stream of research that has been published in a series of reports often written by different researchers with similar research interests while using different methodologies. Practitioners have to understand that the results from the application of research outputs in accounting are not visible quite unlike those in the medical sciences and engineering and applied sciences. The outputs when applied, take longer time to manifest, leading to wrong belief that they are not effective or applicable.

## **THE WAY OUT**

### **Resolving the Challenges Faced by Doctoral Accounting Students**

The topic chosen must not be too wide or confusing in order to address the challenges experienced by research students and enhance the quality of research outputs. It is necessary to apply proper terminology and technique. A format that has been approved and an examination of relevant literature are both required. Al-Qaderi (2016) recommended using relevant and related resources, as well as receiving enough and frequent assistance from supervisors. According to Sanni (2009), research students also need to be proficient with computers, interested in the subject matter, educated about data analysis and interpretation and aware of recent advancements in the field. Research students must be able to pinpoint the gap or issue they are researching, and they must enlist the aid of relevant and appropriate organizations.



The quality of the research outputs by doctoral students depends to a large extent on the supervisors. Supervisors must therefore be knowledgeable in their field, be productive researchers, have experience with the research topic, and have the time to supervise (Xiao & Tauringana 1998). Supervisors should be dedicated to research and scholarship as both justify their supervisory function. Those who are not themselves active in research and scholarship can rarely supervise the work of research students with success (University of Hong Kong 2004).

In order to improve their supervisory role, supervisors are under pressure to "identify, develop, and evaluate their skills" (Zuber-Skerritt & Roche 2004). Through education or practical experience, supervisors can learn more about supervision. In order to improve the quality of their academic support for research students, many organizations train their supervisors (Edwards 2002; Cryer & Mertens 2003). For instance, the United Kingdom (UK) and Australia are moving toward requiring postgraduate supervisors to undergo trainings (Edwards 2002; Cryer & Mertens 2003).

The supervisor, among other things, makes sure the supervisee follows the right procedures for problem-solving and choose the right sources for literature reviews (Deist 1990; Mouton 2001; University of Natal 2003). Problems are solved on the basis of requirements of the methods used. (Deist 1990; Taylor 2002).

It appears that no one has a monopoly of expertise in research techniques (Ngulube, 2005). To prevent the discrepancies, supervision norms and standards should be developed. There have been more efforts in UK universities to establish explicit rules for PhD supervision, with the goal of defining expectations, establishing minimum requirements for PhD training and raising the quality of PhD programme (Frame & Allen, 2002).

DeBakey and DeBakey (1975) made the observation that reliable data must be gathered in an ethical manner for it to be considered good. Additionally, the gathering, processing, and dissemination of data create significant ethical issues. Thus, methodological rigor is an ethical issue rather than only a technical one, according to Sarantakos' (1998) argument. Researchers should keep in mind while presenting their findings that other researchers will use them to support their hypotheses, and if the data analysis was flawed, the findings could lead other researchers astray (Dane 1990; Babbie 2001; Gomm 2004).

Co-supervision might give accounting academics the possibility to collaborate on research methodologies that were distributed among several supervisor(s) and to take on tasks that were outside of their



areas of competence. For instance, formal research supervision standards and training contracts in the UK include mentorship or co-supervision systems as one of its components (Frame & Allen 2002).

In practice, it is hard for academics to be knowledgeable in every facet of supervision. In that sense, for the purpose of producing effective and reliable research, institutions of higher learning must recognize internal expertise and cultivate it. Research supervisors who are new to a discipline or institution may benefit from knowledge exchange. Taylor (2002) argued that it is crucial for new researchers being introduced to a research degree, to know the rules controlling it, and the formal obligations relating to their work. Such information would guarantee that supervision is conducted following established rules (Ngulube, 2005).

### **Addressing the needs of Academia and Research Institutes**

Numerous challenges confront researchers in academic institutions and research institutes, which could negatively impact the quality of their research results. These include: lack of motivation, teaching large classes, lackluster staff development programme, bad infrastructure, strike activity, safety concerns, limited computer proficiency, and inadequate research funding.

Researchers need to be appropriately motivated in order to improve the quality of their works. (Ogunode et al. 2020). Motivation is the driving factor behind people's actions. Motivation is what drives people to start specific tasks, stick with them through to completion and bring them to a successful conclusion (Ogunode et al., 2021). The supply of adequate tools and equipment, such as computers, resource materials for instruction, and good offices (Handy, 1997 quoted in Anna, 2017), comparable compensation, promotion, and job security are all factors that encourage researchers (Omstein& Lunenburg, 2014).

Some of the issues raised by Okebukola (2002) can be addressed by lecturers becoming more proficient in research techniques and contemporary methods; by providing the necessary tools and a supportive environment for conducting cutting-edge research; by reducing their administrative workloads, which will free them to devote more time to research activities; and by making it easier for lecturers to access local and international research databases. The brain drain that affects researchers/lecturers in the age range of 31 to 40 years, the group rated by Igiri et al. (2021) as the highest in the production of quality research outputs, should be addressed in order to prevent the diminishing ability of seasoned senior lecturers to supervise junior ones.

About 90% of the funding for research is provided by bilateral and multilateral donors, while governments in many African nations spend



less than 1% of their entire GDP on R&D. (Sanni, 2009; Kraemer-Mbula and Scerri, 2015; Urama et al., 2015). Lack of research funding has a significant impact on researchers and is the root cause of the challenges Nigerian researchers and the country's development face. In the wake of more sociological and developmental challenges, the Nigerian government urgently needs to assist researchers and the nation.

Research collaboration with overseas colleagues has been shown to be one of the most potent factors influencing scientists' high research quality (Kwiek, 2016). Collaboration with overseas peers is, more often than not, a trait of successful scientists (Kyvik & Reymert, 2017; Nguyen et al., 2017; Akbaritabar et al, 2018;Kwiek, 2018; Vuong et al., 2019). Laws, information accessibility, and press freedom all pose challenges to producing high-quality study results (Balakrishnan, 2013). They ought to be minimized to the absolute minimum.

A journal's impact factor, which is determined by how frequently it was mentioned, should increase if it is to be recognized as having the highest quality (Thompson Reuters, 2011). When applying for grants, getting promotions, and grading institutions, journal quality becomes crucial (Australian Business Deans Council, 2007). The quality of articles to choose from improves as more people compete for publication in top-ranked journals. It is important to encourage researchers to submit their works in such journals. Biased reviews and the "perception of quality" problem exist. Reviewers' experiences and beliefs have an impact on this perspective (with context and region). Inexperienced reviewers are harmful because they frequently judge a work from their own perspective (their thesis), according to a study by Mullins & Kiley (2002).

Researchers have control over some individual-level strategies they can use to improve the quality of their research works. They can create research networks through attending conferences and research seminars, networking locally and internationally and observing colleagues in the same discipline area. Co-authorship can assist researchers to overcome publishing-related weaknesses like the English language, subject-matter competence, or quantitative approaches. It can also give them access to more seasoned academics who know "how to publish." According to Harzing (2005), the quantity of papers published in the economics and business discipline in Australia was the highest, but the quality of those papers was the lowest (impact). Hirsch (2005) found that although there are institutional worries about quantity versus quality, Nobel Prize winners are not the result of a single lucky break but rather of a body of scientific labor, supporting Hirsch's claim that amount of research is crucial.



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Under the TETFund Act of 2011, the Tertiary Education Trust Fund (TETFund) was established as an intervention agency with the mandate to manage, disburse, and oversee the education tax to public tertiary institutions in Nigeria. Research and publication, training and development of academic personnel, and other requirements necessary for the maintenance and enhancement of standards in higher education institutions are among its objectives (Lawal, 2021).

In 2021, the TETFund approved N8.5 billion for universities and other institutions, and in 2022, it grew to N10 billion (Bogoro, 2022). The TETFund has raised funds for research during the past two and half years in two categories: Institution-based and National Research Fund. The institution-based award has a maximum of around \$3,600 and is primarily for basic research, but the National Research Fund grant has a larger maximum of about \$92,000 or \$93,000 and is intended to support applied research (Bogoro, 2022). However, for a variety of reasons, academic researchers do not frequently have access to this funding.

Stringent requirements for research grants, according to Yusuf et al (2021), are a key barrier to lecturers' access to research funding. As other obstacles preventing researchers from obtaining the funds, they listed lack of knowledge, short period of time to complete the requirements, problem with the retirement process, and insufficient expertise in submitting research proposals. In order to access substantial funds for research from international donors, they urged researchers to acquire the skills necessary to submit grant-winning proposals.

Institutions should frequently organise capacity development workshops to teach academic staff the art and science of "grantsmanship," including honesty in financial management and reporting. This would improve lecturers' access to research funds. Younger academics should use more seasoned colleagues with track records of receiving funds as Principal Researchers. In particular, the humanities, which are the distant cousins of the sciences which are vastly better funded globally, should receive special attention. The majority of local and international funds, on average, go to researchers in the natural and, to a somewhat smaller extent, social and management sciences. This should be reviewed upwards in favour of management sciences (accounting inclusive). Less than 30% of academics who submit grant-worthy research proposals actually receive funding (Yusuf et al.2021).



### **Bridging the Gap between Academia and Practice**

The underutilization of the knowledge produced by academic researchers by practitioners is a critical issue that requires attention (Brannick, 2000). The gap that occurs and the difficulties in making academic research more situation-specific and pertinent to business organizations have, however, come to the attention of many.

Academic researchers and practitioners rarely work together to set research agendas (Abrahamson, 1996). Academic researchers are discouraged from working with practitioners (Luhmann, 2005b). According to his argument, science would be unable to produce knowledge that is fundamentally distinct from the knowledge of skilled practitioners and would no longer be able to fulfill its true purpose if it loses its research objects, through collaboration with practitioners or attempts to produce directly applicable practical solutions. Knowledge can significantly be advanced by academic scholars and theories developed if they collaborate, interact and enter into partnerships with those in practice (Panda & Gupta, 2014).

The work of academic scholars who are engaged in solving industry-specific problems is often devalued by their peers. Academic scholars thus isolate themselves from organizational and managerial practices and become insulated and closed groups (Razzaque, 1998). The only period academic scholars have direct involvement with organizations is during training which gives them the feeling of real-life experience (Daft, 1983). This should change for good. Since the actual problems and challenges experienced by practitioners and commercial organizations are rarely examined, what is "researched" by academic scholars may not be of much interest and significance to them. To increase the relevance of academic research for practitioners and business groups, this gap must be filled.

Practitioners should present organizational issues to researchers, and researchers should use their expertise to offer practical and pertinent solutions. Simon (1967) challenged researchers to see the real world as a source of data and a creator of fundamental research questions. Academic researchers should approach organizationally pertinent problem-centric research and regard organizations as significant players. Academic researchers should conduct research on problem-solving that is pertinent to an organization or industry. When defining research problems, they must be precise and specific. The research issues should not be general, conjectural, or based on a lot of prior knowledge. Researchers should stop doing armchair theorizing without much input from genuine organization contact, according to Daft (1983). A closer link between academics and practitioners would be advantageous; practitioners need to learn to be more tolerant and appreciative of academic research. Practitioners also need to



learn that the entire condition academics find themselves in emerges from social, economic and institutional environments.

Yusuf et al. (2021) expressed regret that, in contrast to results attained in other parts of the world, there are still vast gaps in the functional application of the results of successful research from Nigerian universities. For instance, the State of California in the United States has one of the biggest economies in the entire globe. Most of the intellectual outputs from its top university, Stanford University, is absorbed and domesticated into commercial products by companies. Town and gown have a symbiotic relationship that drives a large portion of the economy. Silicon Valley acts as the factory that develops and disseminates researches from universities. Such collaboration has witnessed the emergence of global corporations like Apple, Cisco, HP, Facebook, and Oracle with budgets greater than several African nations. In Nigeria, there is a severe shortage of this synergy. This should be reversed.

### **Conclusion**

The general conclusion from this study is that researchers in accounting face a lot of challenges that affect the quality of their research outputs. Universities and other research institutes also face many challenges. The outputs of researches in accounting are not easily visible unlike those in the medical sciences, engineering and applied sciences. The outputs, when applied, take longer time to manifest, hence the wrong belief that they are not applicable.

### **Recommendations**

The major challenge facing academic research in accounting is the applicability of research findings by practitioners and business organisations. The crux of the matter, according to Abu (2022), is the conflicting interests of academic researchers and practitioners. Academic researchers, generalize, need promotion while practitioners want an immediate solution to their problems. This conflict will continue to render academic or theoretical research an exercise that has no meaningful impact on the society for which the academic owes a responsibility to improve through research findings. There should be a trade – off between these conflicting interests in such a way that specific environmental challenges should trigger off relevant researches in addition to those that are of general nature. Appropriate weights should be attached to those two classes of researches viz-a-viz institutions ranking and staff performance evaluation for promotion. If academic research cannot impact positively on the society, then, the researcher cannot be said to have carried out his cardinal responsibilities of teaching, researching and

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rendering community service. The government, the academia, practitioners, professional bodies and other interest groups should come together to bridge the gap, evolve programmes and methods that will make academic accounting research efforts relevant to societal needs.

Practitioners should be patient in the application of findings from accounting researches. They have to understand that the results from the application of research outputs in accounting are not visible quite unlike those in the medical sciences and engineering and applied sciences. The outputs when applied, take longer time to manifest, leading to wrong belief that they are not effective or applicable.

The major limitation of this study, which must be pointed out, is the extensive use of not so current literature. Only 17% of the citations in this study are within the last five years (2018 to 2022) from 67 journal articles downloaded for this study. This is an indication that not much interest is shown on this topic. It is hereby recommended that the frontier of knowledge should be extended by other researchers to this topic.

This study adopted exploratory research method that involves a review of existing literature. Future researchers may wish to adopt the use of quantitative and qualitative approaches.

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