

https://dspace.org/

Factors impacting accounting research output in developing countries An exploratory study

Minga Negash; T Lemma; Grant Samkin

https://hdl.handle.net/10539/29276
ISI

Downloaded from a DSpace repository. https://dspace.org/

The British Accounting Review 51 (2019) 170–192

Contents lists available at ScienceDirect

The British Accounting Review

journal homepage: www.elsevier.com/locate/bar

Factors impacting accounting research output in developing countries: An exploratory study

Minga Negash[a,b], Tesfaye T. Lemma[c,*], Grant Samkin[d,e]

[a] University of the Witwatersrand, South Africa
[b] Metropolitan State University of Denver, USA
[c] Towson University, USA
[d] Department of Accounting, University of Waikato, New Zealand
[e] College of Accounting Sciences, University of South Africa, South Africa

ARTICLE INFO

Keywords:
Accounting research
Sub-Sahara Africa
Developing countries
Institutional theory

ABSTRACT

The objective of this paper is to identify the factors that impact accounting research output in one of the developing regions of the world, Anglophone Sub-Sahara Africa (Anglophone SSA). Adopting an institutional theory framework, the paper uses a sequential research process comprising an original questionnaire and semi-structured interviews. Four research questions were developed to achieve the research objectives. The region's low research output is explained by a host of individual, departmental and/or university, country and international factors; of these, departmental and/or university factors appear to have the strongest impact. The study also found that factors that constitute the regulative (coercive) pillar that promote research tend to be weaker in this region's universities, while factors that constitute the normative and cultural-cognitive pillars which tend to promote teaching appear to be stronger. Thus, the institutional pressure stemming from factors that constitute normative and cultural-cognitive elements dictate the conduct of an accounting academic positioned in Anglophone SSA's universities. That is, research activities of accounting academics in the region are disempowered by the more potent, normative and cultural-cognitive pressures and are inadequately sanctioned by the regulative pressure.

1. Introduction

Academic publishing is inherently inequitable. Much of the academic work published in reputable peer-reviewed international journals is either authored or co-authored by researchers associated with institutions in the developed world (Salager-Meyer, 2008). Within the developed world, academics in reputable universities publish in journals that attract high citation and impact visibility. Academic publishing is, in part, driven by the publication industry, coupled with the desire of governments and the management of universities to determine 'what counts' for employment and tenure purposes. Publications are also influential in determining how funds are distributed across and among universities and research entities (Milana, Holford, Jarvis, Waller, & Webb, 2015; Nygaard, 2017). As a discipline, accounting is no exception (Chan, Chang, Tong, & Zhang, 2012; Guthrie & Parker, 2014; Wills, Ridley, & Mitev, 2013).

An examination of the institutional affiliations of authors in the top-tier accounting journals over the period 2012 to 2015 shows

* Corresponding author. 8000 York Road, Towson, MD, 21252-0001, USA.
E-mail address: tlemma@towson.edu (T.T. Lemma).

https://doi.org/10.1016/j.bar.2018.09.003
Received 13 February 2017; Received in revised form 20 September 2018; Accepted 20 September 2018
Available online 01 October 2018
0890-8389/ © 2018 Published by Elsevier Ltd.

that only 1.65% of the publications originated from developing countries.[1] Of these, only 0.89% came from Anglophone Sub-Sahara African (SSA)[2] authors; moreover, a majority of these authors were from South Africa.[3] This absence of meaningful engagement in scholarship by SSA accounting academics is important for three reasons. First, it deprives the scientific community of "important alternative cultural perspectives" and contributions originating from SSA countries (Flowerdew, 2001, p. 122; Gray, 2010). Second, in the absence of meaningful participation from SSA academics, the relevance and generalisability of findings by scholars based in the developed world to settings in developing countries is diminished (Van Dijk, 1994). Third, the absence of research in SSA countries suggests a missed opportunity for accounting academics to contribute to growth and development of the region (Romer, 1994; Johnson & Lundvall, 2003; Gray, 2010; Ngai & Samaniego, 2011).

An important starting point to reverse this trend is to understand the forces that contribute to low research performance of academics in the region. Thus, the objective of this paper is to identify the factors that impact accounting research output in Anglophone SSA's universities. A sequential research process comprising an original questionnaire and semi-structured interviews was developed to answer the following four research questions: What are the individual academic-related factors that impact accounting research at Anglophone SSA's universities? What are the departmental or university-related factors that impact accounting research output in the region? Do country-related factors impact accounting research output? What other factors, including international influences, impact accounting research output?

Extensive research has examined the factors that potentially impact the level of discipline-specific research output in developed countries including Australia (Evans, Burritt, & Guthrie, 2013; Guthrie & Parker, 2014; Milton & O'Connell, 2009; Parker & Guthrie, 2005); Canada (Everett, Neu, & Green, 2003; Mathieu & McConomy, 2003); New Zealand (Chan et al., 2012); Norway (Smeby, 2003; Nygaard, 2017); Spain (Albert, Davia, & Legazpe, 2016); the United Kingdom (Beattie & Goodacre, 2012; Humphrey, Moizer, & Owen, 1995; Tucker, Parker, & Merchant, 2016); and the United States (Chow & Harrison, 1998; Fogarty & Ravenscroft, 1999; Fogarty & Ruhl, 1997; Levitan & Ray, 1992; Prather-Kinsey & Rueschhoff, 1999).

Likewise, studies outside of the accounting discipline have examined research output in Anglophone SSA's universities. These studies identified factors such as the vagaries of state politics and policies; continually changing missions and mandates of international donor agencies; unpredictable demands and dislocations of civil society; political autonomy; inadequate research infrastructure including, information and communication technologies; absence of academic leadership, research culture and support; absence of a congenial political and academic environment particularly in some countries; employment of staff who are unqualified to pursue academic research; crippling teaching loads impacting research capacity; inadequate financial support; low remuneration; recruitment and reward structures marred by corruption, patronage and politics; local relevance; and international recognition as impacting on research output of Anglophone SSA's universities (see, Zeleza, 2002; Atuahene, 2011). Nonetheless, the factors impacting the level of accounting research output in developing countries in general, and in the SSA region in particular, have not been examined. Where studies have occurred, they have tended to focus on South Africa (see, for example, Coetsee & Stegmann, 2012; Nieuwoudt & Wilcocks, 2005; Nieuwoudt, Wilcocks, & Kilpert, 2006; Samkin & Schneider, 2014; Samkin & Stainbank, 2016; Van der Schyf, 2008a; Van der Schyf, 2008b).

The present study, therefore, contributes to the academic literature in that it identifies the factors that impact accounting academics' research productivity in the Anglophone SSA region, one of the developing areas of the world and an area largely neglected in prior research. The Anglophone SSA region was selected as the geographical area of study for the following reasons. First, Africa is the world's second largest continent both in terms of area and population size and richness in culture and natural resources. However, many of the poorest nations of the world are found in this region.[4] Many global indexes rate the region at the bottom of international country rankings.[5] Its universities are underrepresented in international university rankings and researchers in this region are often not visible to their international colleagues in developed countries (Gyimah-Brempong, Paddison, & Mitiku, 2006; Habib, Morrow, & Bentley, 2008; Teferra & Altbach, 2004). Second, when issues relevant to Anglophone SSA are covered, the participants in the discourse are seldom located in the region's universities. Third, what constitutes accounting knowledge has been narrowly defined, is epitomised largely by a quantitative approach that focuses on the 'impact' and 'structure' of accounting knowledge and is published in a narrow range of journals (Gray, 2010; Hopwood, 2007; Milana et al., 2015; Tuttle & Dillard, 2007). Understanding the factors that impact the research productivity and challenges that academics in developing countries have to overcome to publish at levels comparable to those of their colleagues in developed countries is, therefore, essential if these individuals are to join the international

[1] The journals were taken from seven top-tier journals identified by Tucker, Parker, and Merchant. (2016). Two high profile auditing journals (*International Journal of Auditing*, and *Auditing: A Journal of Practice and Theory*) were added to the list to take into account that particular sub-discipline. In addition, the *British Accounting Review* was added as it was thought that authors from former British Colonies in Anglophone SSA may submit to this outlet, and this would be reflected in research. For the five-year period 2012 to 2015, a total of 2120 articles were published on these journals.

[2] Within the context of this paper, SSA refers to a region in Africa comprised of 48 developing countries of which about half use English either as their official or *de facto* official language (Anglophone SSA) and the other half use French either as their official or *de facto* official language (Francophone SSA).

[3] What these numbers do not represent is the number of academics from Anglophone SSA who left the continent to join educational institutions in the developed world but still publish about Africa. It would be expected that these academics would mentor or co-author with their colleagues in Anglophone SSA. Except in a few South African cases, no evidence of this hypothesis was found.

[4] For more on this see for example https://www.theatlantic.com/international/archive/2012/04/why-natural-resources-are-a-curse-on-developing-countries-and-how-to-fix-it/256508/.

[5] https://weforum.ent.box.com/s/dari4dktg4jt2g9xo2o5pksjpatvawdb.

community of scholars (Flowerdew, 2001).

A number of studies have used institutional theory to gain insights into factors that influence individuals and groups within organisations (see, for example, Dillard, Rigsby, & Goodman, 2004; Tuttle & Dillard, 2007; Zhang, Boyce, & Ahmed, 2014). The benefit of using institutional theory (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Scott, 2014) as a frame of reference, according to Tuttle and Dillard (2007, p. 388), is that it enables researchers to move "beyond economic forces to understand more completely the evolution of systems and their enabling and constraining influences on actors within these systems." Integrating the study's findings into its theoretical framework provides insight into the interplay between the factors and the different institutional forces that impact accounting research output in the Anglophone SSA region.

The findings of the study are as follows. First, individual academic's attributes (including commitment, motivation and research competency); departmental and/or university-related factors (for example, recruitment, tenure and promotion policies; research assessment policies; departmental leadership; and availability of research supervisors, co-authors and infrastructure); national and international factors (including: lack of research funding); perceived editorial and/or review bias; professionalisation and vocationalisation of accounting education; and professional associations explain the low research output of the region. Of these, departmental and/or university level factors appear to play the most important role in shaping the research productivity of accounting academics in Anglophone SSA's universities. The study also found that factors that constitute the regulative (coercive) pillar that promote research tend to be weaker in Anglophone SSA's universities than elsewhere. On the other hand, those that constitute the normative and cultural-cognitive pillars that tend to promote teaching appear to be stronger than those found in other regions. Thus, the institutional pressure stemming from factors that constitute normative and cultural-cognitive elements dictate the conduct of an accounting academic positioned in a university in Anglophone SSA. That is, research activities of accounting academics in the region are constrained by the more potent, normative and cultural-cognitive pressures and inadequately empowered by the regulative pressure. The findings suggest that efforts directed at strengthening the regulative (coercive) 'structures and processes' and availing of the requisite 'resources' could be used to "strategically manipulate" (Scott, 2014, p. 79) and shape the cultural-cognitive templates that the region's accounting academics use in understanding and discharging their professorial roles.

The remainder of the paper is organised as follows. The next section provides the theoretical underpinning of the paper. Thereafter, the factors impacting research productivity in developed and developing countries are reviewed. Section 4 details the research design and data and includes discussion of the research design. That discussion is then followed by an overview of the development of the questionnaire, the semi-structured interview questions and a summary of the institutional features of accounting departments in the region. The findings are then presented. A discussion and conclusion round out the paper.

2. Theoretical framework

This section considers the theoretical framework used in the study. It introduces institutional theory and its use in prior research in educational settings. It then considers institutional pillars, isomorphism and decoupling as dimensions of institutional theory that have direct bearing on the study.

2.1. Institutional theory and its use in education research

Institutional theory examines the processes by which structures including schemas, rules, norms and routines become established as authoritative guidelines for social behaviour and interaction (Scott, 2004). This theory provides tools that can be used to understand why organisations operating in a particular sector reproduce or adopt particular forms and ultimately resemble each other (DiMaggio, 1988; DiMaggio & Powell, 1983; Scott, 1987; Scott & Meyer, 1991). It also provides a useful frame of reference through which stability and change within organisations and systems and their relationship to broader social systems can be examined (Zhang et al., 2014). These social systems are imposed on and upheld by individuals within an organisational structure and can, therefore, be used to explain both individual and organisational action (Dacin, Goodstein, & Scott, 2002). Institutions are referred to by Bruton, Ahlstrom, and Li (2010, p. 422) as "the formal rule sets (North, 1990), *ex ante* agreements (Bonchek & Shepsle, 1996), less formal shared interaction sequences (Jepperson, 1991) and taken-for-granted assumptions (Meyer & Rowan, 1977) that organisations and individuals are expected to follow." Institutional theory is useful in identifying the structures including schemas, regulatory, social and cultural factors that ensure the survival and legitimacy of an organisation (Bruton et al., 2010).

Institutional theory is particularly relevant for this study. As Stensaker et al. (2014, p. 194) explain:

> higher education institutions are often referred to as professional organizations driven by values and norms associated with academia. Hence, the accomplishment of strategic objectives by higher educational institutions depends on contextual factors such as the regulatory framework of the country, decision-making power, financial support, culture, communication, and assessment.

Likewise, both Slaughter (2014) and Bégin-Caouette (2016) contend that higher education systems are comprised of institutions and that familiarity with institutional theories is vital for an accurate understanding of policy networks, forms of governance and connections between different organisational fields. In a similar vein, Zhang et al. (2014) argue that an institutional perspective is particularly relevant when examining educational settings since they do not necessarily operate under market conditions. Rather, as Carolan (2008, p. 429) explains, they compete for "political relevancy and institutional legitimacy." This outcome is achieved through conforming to institutional rules to ensure social legitimacy while at the same time gaining access to resources and avoiding risk (Meyer & Rowan, 1977; DiMaggio & Powell, 1983; Scott, 2014).

Tuttle and Dillard (2007) use institutional theory to frame an understanding of the fundamental structural problems surrounding the lack of diversity of research topics within the academic accounting literature. Rusch and Wilbur (2007) draw on institutional theory to understand how mimetic, coercive and normative isomorphism influenced academics, administrators and the institution when working towards achieving organisational legitimacy through the Association to Advance Collegiate Schools of Business (AACSB) accreditation. Adler and Harzing (2009) use institutional theory to explain the dynamic network of institutions supporting academic rankings. Finally, in their study of the historical development of business schools and business/management education in the United Kingdom Wilkins and Huisman (2012) use institutional theory to explain trends in rankings and the positions of different types of schools.

2.2. Three institutional pillars, isomorphism and decoupling

Scott (2014) conceptualises institutions as comprising three pillars—that is, regulative, normative and cultural-cognitive pillars—which are conveyed by various types of vehicles or 'carriers,' consisting of symbolic systems, relational systems, routines and artefacts. These pillars together with "the associated activities and resources, provide stability and meaning to social life." Further insight is provided by Zhang et al. (2014, p. 822) who explain that each of these institutional pillars "provide[s] an identifiable basis of legitimacy with broad but different rationales, logics, bases of compliance and order." Within an institutional setting the regulative pillar provides a stabilising role (Zhang et al., 2014). It provides the organisational structures, including formal and informal laws or rules, which regulate, monitor and constrain or sanction behaviour (Scott, 2014). The regulative pillar is coercive and forces compliance through fear of sanctions for disobedience (Zhang et al., 2014; Casto & Sipple, 2011).

The normative pillar focuses on the norms and social obligations associated with institutional order. As such, it constrains behaviour. However, it is not coercive. Rather, behaviour is established, modified and reinforced through individuals' participating in organisational systems of values, expectations, norms and roles. This is particularly the case where there are social and professional obligations that require compliance with a set of values, expectations, norms and roles. The normative pillar, therefore, provides a frame through which the actions of individual members of a social group can be evaluated (Zhang et al., 2014; Casto & Sipple, 2011). Although the normative pillar constrains behaviour it is enabling and empowering through balancing "rights as well as responsibilities, privileges as well as duties, licenses as well as mandates" (Scott, 2014, p. 64).

Finally, the cultural-cognitive pillar is embedded within an institution. According to Casto and Sipple (2011) the embedded nature of this third pillar means that it is difficult to see, recognise and identify. This cultural-cognitive pillar involves aspects of institutions which are related to a shared understanding of reality. Scott (2014, p. 70) describes it as the "socially mediated construction of a common framework of meaning." That is, it relates to the things that are taken for granted and the interaction between the cultural influence and the individual's process of interpretation. These are the shared or common conceptions, schemas, frames, beliefs and other symbolic representations that provide the filter through which actors view their organisation and its environment and which guide behaviour (Zhang et al., 2014; Scott, 2014; Casto & Sipple, 2011).

Scott's (2014) three institutional pillars provide what Caronna (2004) describes as the 'common meaning system' embedded within a community of organisations—the organisational field—which constitutes a recognised area of institutional life. The participants within this community "interact more frequently and fatefully with one another than with actors outside" the community (Scott, 2012; Caronna, 2004). The three pillars, therefore, comprise the institution and provide the culture, structure and meaning that shape the practices of the actors. Although the three pillars may provide a 'common meaning system' (Caronna, 2004), as Zhang et al. (2014, p. 822) explain, "[T]he strength of each of the three pillars may vary in both space and time, yet each pillar provides an explanation for the power of institutions." When these "pillars are aligned, the strength of their combined forces can be formidable" (Scott, 2014, p. 71). In such situations, the pressures act in concert to produce homogeneity of practice in changing institutional orders (Lounsbury, 2008; Thornton, Ocasio, & Lounsbury, 2015).

Institutional stability or order is central to institutional theory. Kury (2007) suggests that this stability or order is important in that it provides institutional actors with a framework through which they can understand how organisations operate and what their expected behaviours are. Drawing on this idea, Scott's (2014) institutional pillars can be further mapped using DiMaggio and Powell's (1983) coercive, normative and mimetic institutional mechanisms. Pressure to achieve legitimation initiates isomorphism (Zhang et al., 2014). Isomorphism is the process that forces an organisation or individual to mimic others who face similar environmental conditions (DiMaggio & Powell, 1983; Dacin et al., 2002; De Lange, O'Connell, Mathews, & Sangster, 2010). Structures and processes that exist or are prevalent in other organisations that are relevant to their own environment are adopted to enhance legitimacy (DiMaggio & Powell, 1983). That is, they become isomorphic with their environment and other similar organisations (Dacin et al., 2002; De Lange et al., 2010; DiMaggio & Powell, 1983).

Scott's (2014) institutional pillars act to ensure conformity with institutional order or ensure similarities between organisations, namely isomorphism (DiMaggio & Powell, 1983; Kury, 2007). As the regulative pillar comprises laws, standards, codes, rules, directives, regulations, policies and formal structures of control that govern behaviour, coercive isomorphism results from the implementation of practices commonly adopted or imposed by powerful actors in the field (DiMaggio & Powell, 1983; Kury, 2007; Zhang et al., 2014). Coercive isomorphism, therefore, refers to organisations' being forced into a particular course of action. It arises from asymmetric power relationships, that is, formal or informal pressures exerted by one organisation on another to change (Tuttle & Dillard, 2007). As De Lange et al. (2010) explain, coercive isomorphism occurs "when an organisation depends on another for key resources or for long-term survival that implies the adoption of specific attributes to be legitimated." Empirical indicators of regulative elements that support institutions include constitutions, laws, standards, codes, rules, directives, regulations, policies and formal structures of control (see, for instance, Colyvas & Jonsson, 2011; Dowling & Pfeffer, 1975; Ruef & Scott, 1998; Scott, 2014). In

the realm of higher education, indicators of the regulative element comprise higher education proclamations/university acts, licensing/evaluative agencies, salary scales and funding mechanisms (Bégin-Caouette, 2016). Bégin-Caouette (2016, p. 38) further claims that "public research funding is used as both a symbol of the relationship between the states and universities and a policy instrument to influence the direction and nature of research."

Normative isomorphism results from professionalism (DiMaggio & Powell, 1983), or as Scott (2014, p. 64) explains, the "prescriptive, evaluative, and obligatory dimensions [of] social life", that is, compliance with values, norms, social and professional expectations or obligations. These norms can arise from within the organisation through professional training regimes, trade associations which provide certification or accreditation and other socialising mechanisms which represent sources of institutional values (De Lange et al., 2010; Kury, 2007; Tuttle & Dillard, 2007). Since normative pressures become particularly strong where a professional group accredits certain practices as norms (Andrews, 2009), some authors tend to classify compliance to standards set by accreditation agencies as a form of coercive isomorphism (Tuttle & Dillard, 2007). Nonetheless, consistent with the dominant view (see, for example, Casile & Davis-Blake, 2002; Ruef & Scott, 1998; Scott, 2014; Wilson & McKiernan, 2011), it is argued that these agencies impose standards, rules and values on schools and reinforce normative expectations and, thus, are sources of normative isomorphism. Further examples of sources of normative isomorphism include the process of obtaining a PhD or equivalent degree in accounting which define acceptable behaviour and the socialisation mechanism or process of a university career path from lecturer to full professor (Tuttle & Dillard, 2007). Additionally, editorial boards and other 'gatekeepers' in the academic publishing process are also characterised as sources of normative isomorphism as they enforce standards and norms that comport with the target journal's intents and mission (Baily, 2013).

Mimetic isomorphism refers to organisations'/actors' benchmarking (or copying) each other to replicate successful organisations/actors (Tuttle & Dillard, 2007). Scott (2014, pp. 68–69) argues that the cultural-cognitive element of institutions provides "cognitive frames," "templates," or a "set of collective meanings" for "particular types of actors and scripts for action." Thus, mimetic isomorphism occurs since behaviours outside the cognitive frames or templates are inconceivable. Scott (2014, p. 70) further adds that "actors who align themselves with the prevailing cultural beliefs are likely to feel competent and connected; those who are at odds are regarded as, at best 'clueless' or, at worst, 'crazy'." For instance, decisions based on published journal rankings and the establishment or revision of university promotion criteria are examples of mimetic isomorphism (Tuttle & Dillard, 2007) resulting from cultural-cognitive pillars. As Tuttle and Dillard (2007, p. 393) explain, "If no normative criteria exist within the organisational field or no powerful constituent(s) force the adoption of specific criteria, a school will likely identify a 'successful' model school and adopt or adapt its promotion and tenure criteria." In the higher education setting, cognitive-cultural pillars relate to beliefs and values regarding access, quality, efficiency, collegiality, academic freedom and others (Bégin-Caouette, 2016, p. 35).

Each of Scott's (2014) pillars "may operate virtually alone in supporting the social order; and in many situations, a given pillar assumes supremacy." In addition, each of the pillars "may support differing choices and behaviours" which could lead to "confusion and conflict" (Scott, 2014, p. 71; see also,; Strang & Sine, 2002; Dacin et al., 2002; Kraatz & Block, 2008). Underscoring the same point, Scott (2014, p. 73) argues that an individual or organisation that is facing conflicting requirements and standards may "find it difficult to take action since conforming" to one powerful "sovereign authority" undermines its legitimacy with "the other, less powerful constituency." Generally, rules, norms or schemas that are not supported by the necessary "resources would eventually be abandoned and forgotten" (Sewell, 1992, p. 13). Thus, Giddens (1984) contends that individual actors tend to observe rules or practices supported by stronger relations and more resources. Furthermore, Scott (2014, p. 79) argues that the regulative and normative elements of an institution shape an actor's interpretations of social reality and, hence, could "strategically manipulate" the cultural-cognitive template that s/he uses to understand a role in an organisation.

Meyer and Rowan (1977) propose that organisations often 'decouple' their actual practices from the official structures, prescriptions or accounts. Such decoupling, the authors explain, occurs to address two problems. First, it occurs when the organisational demand for efficiency (i.e., the task environment) conflicts with the demand for ceremonial conformity (that is, the institutional environment). Second, it occurs when the demand for ceremonial conformity arises from different sources and when such sources send conflicting demands. Thus, Boxenbaum and Jonsson (2017, p. 81) define decoupling as a circumstance where actors abide only superficially by institutional pressures, while adopting new structures without necessarily implementing the related practices. According to Scott (2014), decoupling is more likely to occur when "organisations are confronted with external regulatory requirements than with normative or cognitive-cultural demands." For instance, Coburn (2004, p. 233) documents evidence that teachers tend to respond more favourably to "normative messages than to regulative messages" to effect changes to their teaching practice. Likewise, decoupling is more likely to occur "when there is high symbolic gain from adoption but equally high cost is associated with their implementation" (Scott, 2014, p. 187). Finally, Scott (2014, p. 186) contends that isomorphism and decoupling could be used jointly to explain the disconnect between "structures or processes" adopted by organisations to signal conformity and actual behaviour of actors within the organisation.

3. Review of the literature

3.1. Research in developed countries

Research productivity has been covered in the wider academic literature since the 1970s (Nygaard, 2017). An early study suggests that the research productivity of academics in developed countries is influenced largely by two factors: individual researcher-related factors and department or university-related variables (Dundar & Lewis, 1998). Within the accounting discipline, studies identifying factors impacting research productivity commenced in earnest in the 1990s (see, for example, Chow & Harrison, 1998; Fogarty &

Ravenscroft, 1999; Fogarty & Ruhl, 1997; Levitan & Ray, 1992; Prather-Kinsey & Rueschhoff, 1999). Individual researcher-related factors include: persistence; creativity; learning capability; drive for advancement; external orientation; professional commitment; academic affiliation; and academic origin. Departmental or institutional factors include: resources; infrastructure; leadership; employment conditions; institutional and workforce characteristics; and the existence of doctoral programmes (Babu & Singh, 1998; Guthrie & Parker, 2014; Kotrlik, Bartlett, Higgins, & Williams, 2002; Long, Crawford, White, & Davis, 2009; Moya, Prior, & Rodriguez-Pérez, 2014; Wills et al., 2013). In a related vein, Kelly and Warmbrod (1986, p. 31) contend that "perceived institutional and departmental support for research are the most important enablers for research productivity."

In a meta-analysis of studies published between 1988 and 2008 Wills et al. (2013) identified nine factors that explain accounting and business research output. University attributes, intrinsic motivation and knowledge and skills of the individual were identified as the most important factors that explain variations in research productivity of accounting academics. Other influences including: research assessment practice (national performance evaluation of academics and universities); extrinsic motivation (tenure and promotion); and the mechanics and politics of getting published were identified as less attenuating (or accentuating) factors (Wills et al., 2013).

A similar study by White, James, and Burke (2012) demonstrates that personal and situational-level factors distinguish between high- and low-productivity researchers in business schools. High-performance individuals generally held a higher academic rank, possessed greater time management skills, placed a higher value on research, had time available to undertake research, had greater institutional support in the form of graduate assistants and sound research support, taught fewer courses and worked for departments that prioritised research. In a similar vein, Beattie and Goodacre (2012) identify non-cognitive factors (including social, cultural, institutional and external factors) as drivers of knowledge creation. In their study of successful co-operations in co-authoring Tucker et al. (2016) also conclude that collaborative writing is "intrinsically a social process, where advances depend crucially on interaction with other researchers." Finally, Nygaard (2017, p. 528) concludes that individual research productivity is not simply a function of observable individual or institutional characteristics but is, to an extent, an outcome of "the researchers' subjective understanding of their own identity (including abilities, desires and fears); their subjective interpretation of their institutional environments."

3.2. Factors impacting research in developing countries

The studies considered above were carried out within the context of the developed world. As such they ignored the peculiarities of developing countries. Several papers have examined the factors that negatively impact research in developing countries (Chan & Costa, 2005; Gyimah-Brempong et al., 2006; Habib et al., 2008; Meneghini, 2012; Ruiz, 2012; Salager-Meyer, 2008). In an Anglophone Sub-Sahara African context this low output may be explained by the overemphasis placed on the teaching function by both universities and governments, high student-staff ratios, shortage of resources including: funding inadequacy; research culture; quality of the workforce; low salaries that, at times, compel accounting academics to engage in 'opportunity-driven consulting;' and the professionalisation of accounting higher education (Coetsee & Stegmann, 2012; Negash, 2011; Nieuwoudt & Wilcocks, 2005; Perkmann & Walsh, 2008; Venter & de Villiers, 2013; Verhoef & Samkin, 2017). Tauringana and Mangena (2012) note that the number of academics at African universities capable of undertaking quality research is limited. Furthermore, only a small number of "African diaspora academics" (Tauringana & Mangena, 2012, p. ix) are undertaking research on African issues (see also, Rahaman, 2010; Nyamori, Abdul-Rahaman, & Samkin, 2017).

Many papers have explored the difficulties that academics from developing countries face in getting published (see, for example, Chan & Costa, 2005; Gyimah-Brempong et al., 2006; Habib et al., 2008; Meneghini, 2012; Ruiz, 2012; Salager-Meyer, 2008). Although the context of the Argilés and Garcia-Blandon (2011) study was not a developing country, its findings are pertinent to developing countries. They argue that publishing accounting research is more difficult than publishing in the natural and social sciences. The reason is that accounting journals are "scarce, publish fewer articles than other journals, apply high rejection rates, and the review process is lengthy, expensive and flawed" (Argilés & Garcia-Blandon, 2011, p. 12; see also; Bisman, 2010; Hopwood, 2007).

Salager-Meyer (2008) highlights the widening disparities and inequities that exist in academic publishing and the gulf between rich (developed or centre) and poor (developing or periphery) countries. She demonstrates that the broad geopolitical context of academic publishing—that is, the science, publishers, nation-states and world power structures—contributes to the divide, while the researchers themselves also play a role. Salager-Meyer (2008) underscores the importance of publishers as these institutions have profit motives that compel them to monitor the quality of the papers published. Publishers achieve the highest quality required through rigorous scientific peer-review processes. Achieving the standard required appears to be difficult for academics from developing countries if they are not connected to a network.

Editorial boards of journals, in cooperation with the publication industry, are responsible for guiding the direction and setting the standards of published research. They act as the gatekeepers of knowledge in that they decide the research agenda and the quality of research that gets published and, hence, influence research that gets recognised, funded, patented or copyrighted (Guthrie, Parker, & Gray, 2004; Parker, Guthrie, & Gray, 1998). Editorial boards are also responsible for promoting new research areas and setting the standard by which new knowledge is assessed (Meneghini, 2012; Milana et al., 2015; Parker et al., 1998). Another challenge facing academics from developing countries is the dominance of the English language in the publication industry or, as Salager-Meyer (2008) describes it, the "proficiency in certain genres of academic discourse" required to publish in top-tier journals (Coates, Sturgeon, Bohannan, & Pasini, 2002; Meneghini, 2012; Papaioannou, Machaira, & Theano, 2013; Ruiz, 2012). While academics from developed countries make use of paid English language editors to check and edit manuscripts to ensure that they are concise and unambiguous, these resources are often not available in developing countries or are prohibitively costly (Ruiz, 2012).

What this means is that researchers in developing countries often resort to publishing their work in 'peripheral' journals that report research that would normally be rejected by top-tier journals either because the topic is of marginal interest to the gatekeepers and the clientele (readers) of the journals or because the work lacks the necessary rigour for publication (Meneghini, 2012; Salager-Meyer, 2008; Sunder, 2008). The resultant effect is that the work of scholars from developing countries seldom gets published in highly ranked journals or ever cited. There is also a growing concern that due to the way research is measured by some Anglophone Sub-Sahara-African universities already scarce resources are being used unproductively as researchers from the region do not distinguish between genuine 'open source' journals and journals that are regarded as 'predatory' when publishing their work (De Jager, van der Spuy, & de Kock, 2016; Mouton & Valentine, 2017).

Nation-states also play a role in the level of publishing by academics in developing countries. Habib et al. (2008) state that African universities have been government creations closely linked with nationalist agendas and so have primarily relied on government funding. However, the economic crises faced by African countries have led to cuts in funding for higher education, libraries, journal subscriptions, academics' salaries and infrastructure. These cuts have resulted in "strong tendencies to intellectual isolation and academic stagnation" (Habib et al., 2008, p. 8; see also; Bloom, Elliot, Canning, & Chan, 2006; Gyimah-Brempong et al., 2006). The resource gap appears starker when one notes that most developed countries spend between 2 and 4% of their GDP on research and development while Anglophone SSA countries where outdated information is available spend less than 1% of their GDP for the same purpose (World Bank Group, 2018).

4. Research design and data collection

This section describes the research design, the development of the questionnaire and semi-structured interview instrument and the conduct of the interviews.

4.1. Research design

The data collected for this study were obtained from responses to a questionnaire and interviews. An original questionnaire based on prior literature and experiences at several universities in the Anglophone SSA region was developed. The survey sought information about individual, departmental, country and international factors that impact the research output of accounting academics employed by Anglophone Sub-Sahara-African universities (Tables 3–6). The questionnaire also sought information on the individual respondent's research and publication record as well as her/his association with Anglophone Sub-Sahara-African universities. The last section of the questionnaire aimed at capturing the respondent's profile (gender, qualifications, experience). The final questionnaire comprised seven sections and 72 statements. The questionnaire was pilot tested and revised prior to distribution. The questionnaire and the protocol were approved by the Institutional Review Board (IRB) for meeting United States government standards for research that involves human subjects. Eight semi-structured interview questions were developed from the responses to the questionnaires; these provided further insight and depth to the study.

4.2. Collection of data - administration of the questionnaire

The 2014 webometrics ranking of universities was used to identify the top Anglophone Sub-Sahara-African universities[6] This approach was used because individuals who would not experience language difficulty in completing the questionnaire or engaging in follow-up interviews were targeted. In addition, accounting departments in these universities share similar colonial legacies and, hence, may have similar institutional features. Email addresses of 550 accounting academics were hand collected from the websites of the selected universities; the mailing list of the African Accounting Forum at the American Accounting Association was also used.[7] The Qualtrics Research Suite was used to distribute the questionnaire. Two follow-up reminders were sent at two-weekly intervals after the initial email. The anonymous survey was administered in the second half of 2015.

4.2.1. Survey responses

The Qualtrics summary shows that of the 344 academics who opened the research instrument, 65 commenced the questionnaire and between 45 and 48 individuals completed the first section; however, only 32 completed the whole instrument. Although online surveys have become common and are functionally useful, response rates are often disappointing (Lowe & Locke, 2005). In this study the low response rate could in part be explained by the length and breadth of the questionnaire (Fan & Yan, 2010) as well as the research environment (i.e., factors such as computer and internet facilities, frequent power outages, cost and speed of data downloads) in Anglophone SSA's universities. Additionally, while individual academics are inundated with survey requests, the risks of computer viruses, internet scams and identity theft impact response rates (Fan & Yan, 2010; Kaplowitz, Hadlock, & Levine, 2004;

[6] This system was used despite the poor web presence of Anglophone SSA's universities. Other ranking systems do not cover Africa to the same extent as Webometrics. Webometrics ranks universities by region and uses a weighted average score of presence, impact, openness and excellence. Openness and excellence relate to a university's research output as captured by Google Scholar and citation frequency. (http://www.webometrics.info/en/Methodology).

[7] Fifty-two of the 550 accounting academics whose details were collected were commercial email addresses (e.g., yahoo mail, google mail, etc.), while the remainder were institutional email addresses.

Manfreda et al., 2008).

To assess the impact of non-response bias respondents were classified using the date of the first and second reminders and the closing date. The respondents were grouped into an early respondents' cohort (22 responses), a middle respondents' cohort (15 responses) and a late respondents' cohort (11 responses). For each cohort, sample mean, mode and standard deviation were calculated for Section I of the questionnaire (26 statements: between 45 and 48 responses). Mean and median figures were tested for difference and the sub-samples appeared to be statistically indistinguishable from one another.

4.3. Collection of data - semi-structured interviews

To obtain further insight into the individual, departmental, country and international factors that impact research output in Anglophone SSA university accounting departments eight semi-structured interview questions were developed. The responses to a number of the individual statements dealing with the individual, departmental, country and international factors were used to contextualise the semi-structured interview questions. The first question asked the interviewees to rank the four factors (i.e., individual, departmental, country and international) in terms of their impact on accounting research output in the context of the interviewee's own country and the broader Anglophone SSA region. The second question sought to obtain insights into the apparent dissonance between what survey respondents said about their commitment to research and the actual research output from the region. The third and fourth questions related to the institutional structures of accounting departments and the global entrenchment of professional organisations and audit/accounting firms and their impact on accounting academics' research output. Questions five and six dealt with research funding (including that from private, public and foreign sources) while question seven focused on the perceived bias against papers that originate from the Anglophone SSA region. The last two questions were open-ended; there, interviewees were asked what could be done to improve accounting research output in the region.

The interviews were conducted during November and December, 2015 (Round 1) and April and May, 2017 (Round 2). Prior to the interviews, the participants were briefed about the findings of the survey and the reason(s) for the follow-up. The initial cohort of seven interviewees comprised individuals who had indicated on the survey that they were willing to participate in follow-up interviews. For the second round of interviews, critical case sampling, a form of purposive sampling (Patton, 1990), was used to identify participants with specific experiences (Coyne, 1997; Marshall, 1996) or first-hand knowledge of working in accounting departments of Anglophone SSA's universities. Academics in several countries in the region were targeted and sent emails requesting their participation in the study. This process led to 15 additional interviews, resulting in a total of 22 interviews. Table 1 summarises the interviewees by country of origin. Profiles of the interviewee participants are detailed in Appendix 1.

Five of the interviewees were heads or former heads of accounting departments at universities located in Anglophone SSA countries (i.e., Botswana, Ghana, Kenya, Tanzania and Zimbabwe). Seventeen of the interviewees had earned doctoral degrees, six were professors or associate professors while the remainder were lecturers or senior lectures. Five of the interviewees were currently enrolled for doctoral studies. Sixteen of the interviewees were employed at an Anglophone Sub-Sahara-African university at the time of the interview, while five had formerly been a member of such a university department. Although these five interviewees had moved to universities in developed countries it was presumed that they not only had institutional memory about their former Anglophone Sub-Sahara-African university but also that they had the advantage of having experiences in developed countries with more supportive research environments. The final interviewee was a United Kingdom-based scholar with extensive Anglophone SSA research experience including in editorial roles with international journals.

Interviews were terminated once 22 had been completed as saturation has been reached by then (Baker & Edwards, 2012; DiCicco-Bloom & Crabtree, 2006; Mason, 2010; Walker & Brown, 2004). No discernible differences in responses between the first and second round interviews or between individuals currently and formerly employed in departments of accounting at Anglophone SSA's universities were found.

As the interviewees were situated at various locations internationally conducting face-to-face interviews was logistically impractical. Skype's Voice over Internet Protocol (VOiP) was considered to be the most cost-effective means of conducting the interviews (Hay-Gibson, 2010; Tucker et al., 2016). However, the reliability of internet services and uninterrupted Skype connections

Table 1
Country of origin of interviewees.

Country	Number of Interviewees
Ethiopia	3
Ghana	3
Kenya	2
Mauritius	1
Nigeria	6
South Africa	2
Tanzania	3
Zimbabwe	1
Other[a]	1
Total	22

[a] Other refers to the UK-based interviewee.

meant that 11 of the 22 interviews were administered by telephone. Each interview (excluding time for reconnecting when calls dropped) lasted between 50 and 80 min.

With the consent of the interviewees, all interviews were tape-recorded. The interviews were transcribed shortly after the interview occurred to ensure that any uncertainties that may have arisen during the interviews could be quickly identified and to ensure that the interviewees' meaning was accurately captured. The de-identified interview transcripts were then analysed thematically (Braun & Clarke, 2006; Patton, 1990). Although the semi-structured interview questions were initially based on the individual, departmental, country and international factors that impact research output in accounting departments of Anglophone SSA's universities, the interview transcripts were read/reread, manually coded/highlighted and interpreted (Tucker et al., 2016) to find recurring patterns and/or additional themes.

The importance of reliability and validity in qualitative research has been highlighted previously (Creswell & Miller, 2000; Golafshani, 2003; Lincoln & Guba, 1985; Schwandt, 2007; Tucker et al., 2016). Drawing on Tucker et al. (2016), processes were put in place to provide assurances of 'credibility' and 'dependability.' As Tucker et al. (2016, p. 192) explain, credibility can be assured through the researchers' discussing "the coding process in an effort to understand the significance of the themes and patterns emerging from the interviews." Dependability is assured through the accurate transcription of the interview and careful maintenance of records of contacts, interview dates, times and venues (Gelman & Basbøll, 2014; Tucker et al., 2016).

Finally, the interview transcripts were not analysed statistically. Rather, as Tucker et al. (2016) explain, they were used to obtain both a broad and specific understanding, in the participants' own words, of their views regarding the factors that impact accounting research output in Anglophone SSA.

5. Findings

This section details the study's findings. Consistent with the sequential design the results of the questionnaire are described, followed by the interview findings.

5.1. Institutional and accounting academic profiles

With a view to providing further context for the study, Table 2 presents a summary of the institutional features of the accounting departments in 29 Anglophone Sub-Sahara-African universities compiled from the websites of Webometrics and the respective universities.

The table shows that the average number of full-time academics in Anglophone SSA's accounting departments is 32. Southern African (particularly South African) universities appear to have larger academic staff complements (average size = 46) compared to their Eastern and Western counterparts (the average number of academics in a department in these regions is 23 and 24, respectively). However, untabulated one-way ANOVA tests indicate that the differences are not statistically significant (p value of 0.1446).

A significant difference in the employment of females (at 1% significance level) in Anglophone SSA's accounting departments was found. Departments of Accounting at Southern African, in particular South African, universities tend to have a higher proportion of female accounting academics (49%) compared to their Eastern (17%) and Western (26%) counterparts.

The proportion of accounting academics with a doctoral degree is approximately 24%.[8] However, in untabulated results the participation rate of accounting academics with a doctoral degree is higher (at 1% significance level) in accounting departments of both Western (38%) and Eastern (27%) African universities compared to the 12% participation rate observed in Southern African universities. This finding is in line with prior South African studies (Samkin & Schneider, 2014; Venter & de Villiers, 2013; Verhoef & Samkin, 2017). It is worthwhile noting that the academic profile of the accounting academics at Anglophone SSA universities is markedly different from the requirements of international accrediting agencies such as the Association to Advance Collegiate Schools of Business (AACSB). These agencies encourage the hiring of academic staff who already hold a doctoral degree, or those who are near completion, to tenure track positions.[9] However, in the Anglophone Sub-Sahara-African context, and South Africa in particular, the influence exerted by the preeminent accounting professional body ensures that professionally rather than academically qualified staff are recruited to universities (see Samkin & Schneider, 2014; Venter & de Villiers, 2013; Verhoef & Samkin, 2017).

5.2. Survey findings

This section details the research findings based on the survey and, in particular, addresses the research questions focusing on the various factors that may impact accounting research output of individuals working at Anglophone SSA's universities.

5.2.1. Individual factors

Tables 3–6 provide the survey results for each set of factors. Table 3 contains 26 statements that relate to the individual academic's attributes.

Consistent with the literature (Babu & Singh, 1998; Dundar & Lewis, 1998; Wills et al., 2013), a majority of the respondents either

[8] In some cases, the number of doctoral degree holders reported on departmental websites includes those in finance and other cognate disciplines. This means that there are fewer accounting doctoral degree holders than reflected on the websites.

[9] For more on this see http://www.aacsb.edu/-/media/aacsb/docs/accreditation/standards/accountingstds_2013_update-3oct_final.ashx?la=en.

Table 2
Profile of accounting departments in selected Anglophone SSA universities.
++ Former Department of Accounting was restructured.
+++ UNISA is a distance education or online university.

		Country	Region	African ranking	Estimated Number of students 000s	Number of full time accounting academics	Number of female academics in department	Faculty members with PhD or equivalent degrees
1	Addis Ababa University	Ethiopia	Eastern	22	42.4	28	2	5
2	Ahmadu Bello University	Nigeria	Western	75	35	37	4	13
3	Egerton University	Kenya	Eastern	21	13	14	5	1
4	Jimma University	Ethiopia	Eastern	73	33.7	23	0	1
5	Kenyatta University	Kenya	Eastern	32	74	31	6	8
6	Kwami Nikrumah university	Ghana	Western	35	23.6	12	0	4
7	Makerere University	Uganda	Eastern	11	40	NA	NA	NA
8	Obafemi Awolowo University	Nigeria	Western	30	35	30	NA	6
9	Rhodes University	South Africa	Southern	12	8	19	7	1
10	Sudan University of Science	Sudan	Eastern	107	18	NA	NA	NA
11	University of Benin	Nigeria	Western	102	50	50	22	20
12	University of Botswana	Botswana	Southern	43	15	10	2	2
13	University of Cape Coast	Ghana	Western	89	16	20	3	2
14	University of Cape Town++	South Africa	Southern	1	26	62	35	5
15	University of Dar Salaam	Tanzania	Eastern	33	19.6	23	7	12
16	University of Ghana	Ghana	Western	20	37.8	12	3	7
17	University of Ibadan	Nigeria	Western	16	26.7	NAP	NAP	NAP
18	University of Khartoum	Sudan	Eastern	29	24.5	24	4	6
19	University of Kwazulu Natal	South Africa	Southern	5	37.8	36	18	2
20	University of Lagos	Nigeria	Western	54	57	16	NA	NA
21	University of Mauritius	Mauritius	Eastern	51	12.5	17	NA	7
22	University of Nairobi	Kenya	Eastern	8	74.6	32	3	14
23	University of Namibia	Namibia	Southern	57	21	21	10	0
24	University of Nigeria	Nigeria	Western	56	57	10	6	7
25	University of Pretoria	South Africa	Southern	4	62	53	37	8
26	University of South Africa+++	South Africa	Southern	15	187	145	79	10
27	University of Stellenbosch	South Africa	Southern	2	22.4	67	38	4
28	University of Witwatersrand	South Africa	Southern	3	24.5	39	27	4
29	University of Zimbabwe	Zimbabwe	Southern	38	12	7	2	3

Note:
NA = Data not available in the website.
NAP= No accounting programme at the university.

Table 3
Factors impacting individual research output.

	1[a]	2	3	4	5	N	X	δ_x
1. I am committed to research.	54.17%	33.33%	4.17%	6.25%	2.08%	48	1.69	0.96
2. I am perseveringly working to complete my research.	33.33%	45.83%	6.25%	10.42%	4.17%	48	2.06	1.09
3. I am ambitious in my research pursuits.	40.43%	38.30%	14.89%	4.26%	2.13%	47	1.89	0.95
4. I strive to obtain research grants.	21.28%	19.15%	23.40%	23.40%	12.77%	47	2.87	1.33
5. I strive to publish the findings of my research endeavours.	48.94%	29.79%	8.51%	10.64%	2.13%	47	1.87	1.08
6. I am motivated to do research.	36.17%	38.30%	8.51%	10.64%	6.38%	47	2.13	1.20
7. The fact that I thoroughly understand the current literature in my area of specialisation motivates me to engage in research.	31.91%	40.43%	19.15%	4.26%	4.26%	47	2.09	1.03
8. The fact that I thoroughly understand the methodologies pertaining to research in my field of specialisation motivates me to engage in research.	25.53%	31.91%	23.40%	12.77%	6.38%	47	2.43	1.18
9. The fact that I am able to communicate my research findings in a manner acceptable for publishing motivates me to engage in research.	21.74%	50.00%	15.22%	6.52%	6.52%	46	2.26	1.07
10. The availability of suitable databases needed for my research motivates me to engage in research.	15.22%	28.26%	41.30%	6.52%	8.70%	46	2.65	1.09
11. The availability of editorial support motivates me to engage in research.	13.64%	27.27%	36.36%	18.18%	4.55%	44	2.73	1.05
12. The existence of clerical support for research motivates me to engage in research.	6.82%	20.45%	29.55%	29.55%	13.64%	44	3.23	1.13
13. The existence of statistical support for research motivates me to engage in research.	17.78%	24.44%	26.67%	17.78%	13.33%	45	2.84	1.28
14. The availability of outlets to publish my research encourages me to engage in research.	24.44%	37.78%	28.89%	6.67%	2.22%	45	2.24	0.97
15. The research culture that we have at my department/school motivates me to engage in research.	8.89%	31.11%	24.44%	24.44%	11.11%	45	2.98	1.16
16. The recognition I receive from colleagues/department/school/university motivates me to engage in research.	17.78%	28.89%	20.00%	24.44%	8.89%	45	2.78	1.25
17. The type of research training I received encourages me to engage in research.	15.56%	26.67%	24.44%	17.78%	15.56%	45	2.91	1.30
18. The availability of senior researchers who could provide feedback on my research encourages me to publish.	4.44%	31.11%	31.11%	22.22%	11.11%	45	3.04	1.07
19. The availability of funding for research encourages me to engage in research.	8.89%	15.56%	44.44%	22.22%	8.89%	45	3.07	1.04
20. The availability of co-author(s) in my department/school encourages me to publish.	17.78%	26.67%	24.44%	22.22%	8.89%	45	2.78	1.23
21. The existence of the opportunity to be assigned a reduced teaching load encourages me to publish.	20.00%	22.22%	17.78%	20.00%	20.00%	45	2.98	1.42
22. The existence of the opportunity to go on research sabbatical encourages me to engage in research.	26.67%	28.89%	13.33%	13.33%	17.78%	45	2.69	1.45
23. The existence of promotion criteria aligned with research performance motivates me to engage in research.	22.22%	44.44%	13.33%	15.56%	4.44%	45	2.36	1.12
24. The existence of adequate financial rewards for researchers motivates me to engage in research.	17.78%	26.67%	31.11%	13.33%	11.11%	45	2.73	1.22
25. The existence of clearly articulated tenure/probation/policy in my department/school encourages me to publish.	8.89%	28.89%	24.44%	26.67%	11.11%	45	3.02	1.16
26. The existence of clearly articulated promotion policy in my department/school encourages me to publish.	17.78%	33.33%	17.78%	24.44%	6.67%	45	2.64	1.21

[a] 1 = Strongly agree; 2 = Agree; 3 = Neither agree or disagree; 4 = Disagree; 5 = Strongly Disagree; N = total Number of Observations; X = Mean value; δX = standard deviation.

"strongly agree" or "agree" that they are committed and motivated to undertake research. Additionally, 79% of the respondents either "strongly agree" or "agree" that they are: working to complete research; ambitious; and striving to publish their research. Survey results also show that participants consider that their motivation and commitment to engage in research stem primarily from the following factors: their understanding of the current literature and methodologies; ability to communicate findings; availability of research outlets; recognition by colleagues/department/university; opportunity for sabbatical leave; promotion criteria being aligned with research; and the existence of a clearly articulated promotion policy.

5.2.2. Departmental or university-related factors

A summary of participants' responses to 21 departmental or university-related attributes that may impact the level of accounting research is presented in Table 4.

A plurality of respondents either "strongly disagree" or "disagree" that there is (are): suitably qualified research supervisors; potential co-authors; adequate research infrastructure; departmental pressure for excellence in research; funding; clearly defined promotion and tenure policies; and consistent enforcement of tenure/continuing appointment policy. Only a minority of respondents agreed that resources, circumstances or policies that foster research productivity exist in Anglophone SSA's accounting departments. For example, a majority of the respondents disagreed with the statement that funds for supporting research could be easily accessed.

While respondents indicated that academic staff with doctoral degrees publish, on average, more than those without a doctorate, 65% of the respondents indicated that Anglophone SSA's accounting departments are staffed largely with individuals who do not hold a doctoral degree; rather, they hold professional qualifications (73%). However, contrary to the evidence in Samkin and Schneider (2014), a majority of the respondents did not agree that female academics, on average, publish more than their male colleagues.

A plurality of respondents also disagreed with the statement that continued employment of full-time academics in Anglophone SSA's accounting departments hinges on publishing in peer-reviewed journals. Only 38% of respondents agreed that the head or chair

Table 4
Departmental factors impacting accounting research.

	1[a]	2	3	4	5	N	X	δ_x
1. Potential research supervisors/promoters who could encourage me to carry out research are available in my department/school.	7.89%	26.32%	18.42%	31.58%	15.79%	38	3.21	1.22
2. Potential co-authors who could cooperate with me in carrying out research are available in my department/school.	10.53%	26.32%	21.05%	34.21%	7.89%	38	3.03	1.16
3. The research infrastructure (space, equipment, data, software, research assistants, journals) in my department is adequate for conducting accounting research.	10.53%	26.32%	18.42%	34.21%	10.53%	38	3.08	1.20
4. There is a noticeable urge for excellence in research in my department.	2.63%	31.58%	23.68%	31.58%	10.53%	38	3.16	1.06
5. There is adequate funding for supporting research in my department.	5.26%	15.79%	28.95%	31.58%	18.42%	38	3.42	1.12
6. There is an adequate number of senior researchers who can share their research experiences and/or co-author with emerging researchers in my department.	5.26%	5.26%	23.68%	50.00%	15.79%	38	3.66	0.95
7. There is a clearly defined system of tenure for academics in my department/school.	7.89%	28.95%	21.05%	26.32%	15.79%	38	3.13	1.22
8. The requirements outlined in the tenure/probation policy of my department/school are consistently enforced.	5.26%	23.68%	26.32%	26.32%	18.42%	38	3.29	1.17
9. My department/school classifies its academics as academically qualified (i.e., PhDs) and professionally qualified (CPA, CIMA, CFA, CFE, CA, etc.)	22.22%	38.89%	11.11%	11.11%	16.67%	36	2.61	1.38
10. A research-active academic is generally paid more than a non-research-active academic in my department/school.	13.51%	16.22%	37.84%	16.22%	16.22%	37	3.05	1.23
11. The majority of the academic staff are full-time employees at my department/school.	43.24%	45.95%	5.41%	2.70%	2.70%	37	1.76	0.88
12. The majority of full-time academic staff in my department/school hold a PhD or an equivalent degree.	10.81%	18.92%	5.41%	18.92%	45.95%	37	3.70	1.47
13. The majority of full-time academic staff in my department/school hold professional qualifications (CPA, CIMA, CFA, CFE, CA, etc.) but not a PhD or equivalent degree.	59.46%	13.51%	10.81%	16.22%	0.00%	37	1.84	1.15
14. A significant portion of the research output of my department/school is linked to thesis/dissertations of graduate programmes in the department/school.	5.41%	37.84%	24.32%	21.62%	10.81%	37	2.95	1.11
15. In my department, on the average, female academics publish more than their male colleagues.	2.78%	11.11%	27.78%	27.78%	30.56%	36	3.72	1.10
16. In my department, on average, those with a PhD degree publish more than the academics without PhD degrees.	40.54%	40.54%	8.11%	2.70%	8.11%	37	1.97	1.15
17. The continued employment of academics who hold full-time positions in my department/school is conditional on their continuing to publish peer-reviewed articles.	8.11%	24.32%	18.92%	37.84%	10.81%	37	3.19	1.16
18. The chair/head of my department/school is an accomplished researcher.	10.81%	27.03%	18.92%	24.32%	18.92%	37	3.14	1.30
19. In my department/school, funds for supporting research could be accessed without a lot of bureaucracy.	2.70%	8.11%	16.22%	51.35%	21.62%	37	3.81	0.95
20. In my department/school, many academic staff engage in work outside the university to supplement their low salaries.	16.22%	18.92%	32.43%	27.03%	5.41%	37	2.86	1.14
21. There is a regular research event (seminar/symposium/guest speakers, faculty and graduate research presentations, etc.) in my department/school.	5.41%	40.54%	21.62%	24.32%	8.11%	37	2.89	1.09

[a] 1 = Strongly agree; 2 = Agree; 3 = Neither agree or disagree; 4 = Disagree; 5 = Strongly Disagree; N = total Number of Observations; X = Mean value; δX = standard deviation.

Table 5
Country factors impacting accounting research.

	1[a]	2	3	4	5	N	X	δ_x
1. Universities are formally classified as research universities and teaching universities. The higher education has a formal two/three tier system.	18.92%	29.73%	10.81%	27.03%	13.51%	37	2.86	1.36
2. Poor salaries offered by universities discourage potential researchers from joining academia.	21.62%	43.24%	16.22%	10.81%	8.11%	37	2.41	1.17
3. Poor salaries offered by universities encourage accounting academics to engage in commitments other than research to supplement their earnings.	18.92%	54.05%	8.11%	13.51%	5.41%	37	2.32	1.09
4. Accounting professional organisations (SAICA, ACCA, CIMA, IIA, etc.) provide financial support for research endeavours in universities.	2.70%	21.62%	29.73%	27.03%	18.92%	37	3.38	1.10
5. Accounting/audit firms provide financial support for research endeavours in universities.	2.70%	5.41%	24.32%	32.43%	35.14%	37	3.92	1.02
6. Funding for accounting research can be described as adequate.	2.70%	8.11%	27.03%	37.84%	24.32%	37	3.73	1.00
7. The existence of accounting programmes offered by foreign-based universities has increased research output in the country.	2.78%	22.22%	22.22%	30.56%	22.22%	36	3.47	1.14
8. The increase in student enrolment has led to a decreased research output by accounting faculty.	27.03%	27.03%	18.92%	18.92%	8.11%	37	2.54	1.29
9. The research environment for accounting faculty (i.e., policy, funding, quality assurance) has improved in recent years.	5.41%	56.76%	24.32%	10.81%	2.70%	37	2.49	0.86
10. Academic freedom enjoyed by accounting faculty results in higher research output.	5.41%	40.54%	24.32%	16.22%	13.51%	37	2.92	1.15
11. There is a national association of accounting academics.	37.84%	35.14%	16.22%	8.11%	2.70%	37	2.03	1.05
12. The national association of accounting academics promotes academic research.	18.92%	37.84%	27.03%	8.11%	8.11%	37	2.49	1.13
13. Migration of accounting faculty has led to a decreased research output.	8.11%	21.62%	48.65%	13.51%	8.11%	37	2.92	1.00
14. Research grants to universities are tax deductible.	0.00%	19.44%	66.67%	8.33%	5.56%	36	3.00	0.71

[a] 1 = Strongly agree; 2 = Agree; 3 = Neither agree or disagree; 4 = Disagree; 5 = Strongly Disagree; N = total Number of Observations; X = Mean value; δX = standard deviation.

of the department/school is an accomplished researcher. Finally, 70% of respondents either disagreed or were ambivalent about the statement that a research active academic is paid relatively more than a non-research active colleague. Reading these responses in conjunction with the proportion of academic staff with a doctoral degree reported in Table 2 highlights the weak research capacity of accounting departments in the Anglophone SSA region.

5.2.3. National or country factors

Table 5 provides a summary of participants' responses to 14 statements that describe national or country factors that either encourage or discourage accounting academics' engagement in research.

A majority of participants agreed that poor salaries offered by universities in the Anglophone SSA region discourage potential researchers from joining academia. The low salaries encourage academics to engage in outside non-research activities to supplement their income. Although a sizeable majority of respondents confirmed the existence of a national association of accounting academics and that such associations promoted academic research, a comparable number disagreed that accounting professional organisations provide financial support for research endeavours by accounting academics in the region. Only a minority of respondents believed that accounting research funding was adequate, or that the accounting profession (associations and/or audit firms) provided financial support for research.

Contrary to the findings by Smeby (2003) and Evans et al. (2013), a majority of respondents agreed that the recent increases in student enrolment and massification have led to decreases in accounting research output.[10] However, contradictorily, a number of respondents did agree that the research environment in Anglophone SSA's accounting departments had improved and that the academic freedom enjoyed by accounting academics in some countries has led to increased publications. Finally, only a minority of respondents agreed that accounting programmes offered by foreign-based transnational virtual universities that export degrees to the region had contributed to an increase in research output in Anglophone SSA.

5.2.4. International factors

Table 6 provides a detailed summary of participants' responses to 12 statements aimed at capturing the impact of international factors on the research productivity of accounting academics in the region.

A majority of respondents agreed that commoditisation of accounting higher education (including, for example, large classes, profit centres, grade and rank inflation, casualisation of labour) has changed traditional labour processes in academia and, through its direct and indirect effects, has undermined research. The data also show the perception that Anglophone SSA's accounting

[10] The extent of massification in the Anglophone SSA context can be seen from Atuahene (2011) where he makes the following observation: enrollment in African universities has more than tripled since the 1980s, from 660,360 to 3,406,063 in 2005. Between 1985 and 2005 most countries have seen dramatic enrollment increases. For example, Cameroon has seen a rising enrolment from 21,438 to 99,864 (366%), Ethiopia, from 27,338 to 191,165 (599%), Ghana, from 8324 to 110,184 (1224%), Senegal, from 13,354 to 59,127 (343%), and Tanzania, from 4863 to 51,080 (950%) (Yizengaw, 2008). Without a concomitant increase in teaching faculty, this condition has added to the teaching load of faculty members, thereby preventing them from participating in any active research. (p. 331).

Table 6
International factors impacting accounting research.

	1[a]	2	3	4	5	N	X	δ_x
1. The professionalisation of accounting education has changed the traditional labour process (e.g., large classes, profit centres, casualisation of labour, rank inflation, emergence of entrepreneurial faculty members, etc.) in academia and thus the cumulative effect has been undermining research.	28.57%	51.43%	14.29%	5.71%	0.00%	35	1.97	0.81
2. The bureaucratisation of assessing the quality of research (such as rating of academics, journals, universities and aligning funding with these) is an effective instrument for the advancement of accounting research in developing countries.	11.76%	26.47%	20.59%	26.47%	14.71%	34	3.06	1.26
3. Editorial biases have made it difficult for academics from developing countries to publish in peer-reviewed/reputable international accounting journals.	25.71%	31.43%	28.57%	11.43%	2.86%	35	2.34	1.07
4. Reviewer biases towards certain thematic areas have made it difficult for works that are relevant to developing countries to be published in reputable journals.	32.35%	35.29%	26.47%	2.94%	2.94%	34	2.09	0.98
5. Reviewer biases towards certain research methods (e.g., quantitative, qualitative) have made it difficult to publish research that is relevant to developing countries where data streams are not readily available or are costly.	25.71%	42.86%	22.86%	5.71%	2.86%	35	2.17	0.97
6. Internet search engines and social science and science citation index do not capture the accounting research output of many developing/Sub Sahara-African universities so they cannot be used to assess the state of accounting research in the region/continent.	8.57%	31.43%	45.71%	11.43%	2.86%	35	2.69	0.89
7. Foreign aid has been critical for the establishment of research capacity in accounting in many developing/Sub Sahara-African countries.	5.71%	28.57%	51.43%	14.29%	0.00%	35	2.74	0.77
8. Foreign aid lacks transparency, and thus has been a source of corruption and nepotism in academia.	2.86%	11.43%	71.43%	11.43%	2.86%	35	3.00	0.68
9. Foreign aid has been critical for running accounting PhD programme(s) in many developing/Sub Sahara-African/countries.	0.00%	17.65%	64.71%	14.71%	2.94%	34	3.03	0.66
10. Foreign aid has contributed to accounting faculty development. Many faculty members who earned their terminal degrees from reputable overseas universities would not have been able to do so without foreign aid.	2.86%	22.86%	51.43%	20.00%	2.86%	35	2.97	0.81
11. Many overseas development assistance programmes did not have tangible effect in building accounting research capacity as the funds are often recycled through degree exporting programmes of donor countries.	2.86%	20.00%	68.57%	5.71%	2.86%	35	2.86	0.68
12. Foreign aid does not allow the growth of independent accounting thought leadership as it often forces local researchers to work on donor-driven research agenda.	0.00%	25.71%	60.00%	11.43%	2.86%	35	2.91	0.69

[a] 1 = Strongly agree; 2 = Agree; 3 = Neither agree or disagree; 4 = Disagree; 5 = Strongly Disagree; N = total Number of Observations; X = Mean value; δX = standard deviation.

researchers have towards the international accounting research establishment. For instance, a plurality of respondents did not view the established tools for assessing research quality (such as rating of academics, journals, universities and the resulting alignment of funding) as effective instruments for advancing accounting research in the Anglophone SSA region (see also Adler & Harzing, 2009; Sunder, 2008). A majority of respondents also perceived the existence of editorial and reviewer bias against certain genres of research and methods, which made it difficult for accounting academics in Anglophone SSA to publish research relevant to developing countries in top-ranked journals. Finally, consistent with the growing concern about the effectiveness of foreign aid, the responses given by respondents to the six statements (7–12, Table 6) that dealt with the link, if any, between foreign aid and research capacity building in the region were ambivalent.

5.3. Interview findings

This section details the findings from the two rounds of semi-structured interviews. The findings are discussed within five sub-headings and recurring themes.

5.3.1. Factors which play a dominant role

The interviewees were asked to rank the individual, department/university, country and international factors that impact accounting research in the context of the interviewee's own country and the broader Anglophone SSA region.

A number of the interviewees found this question difficult. Two of the three Ghanaian participants (8 and 9) believed that individual factors are more important than departmental factors. They pointed out that although their school allocates research funds, individual staff members do not spend the allocation or bid for new funds. Additionally, other interviewees who rated individual factors as more important reasoned that the department cannot do much if individuals do not possess research competencies. Participant 6 from Ethiopia concurred with participants from Kenya, Mauritius, Nigeria and Tanzania (that is, Participants 7, 11, 12, 15 and 16, respectively) and underscored the idea that the individual academic's behaviour (ambition, effort, striving to publish, discipline) is, to a large extent, determined by her/his surroundings (Nygaard, 2017; Scott, 2014; Tucker et al., 2016; Su & Baird, 2017).

When discussing country factors, a majority of the interviewees agreed that research is intricately connected to national policy (Bloom, Canning, & Chan, 2006; Habib et al., 2008; Johnson & Lundvall, 2003). In countries where government funds are allocated to universities based on research output (for example, South Africa, the United Kingdom and New Zealand) or where universities are considered to be part of the public service (for example, Tanzania, where academics are ‘deployable’ or ‘seconded’ to the civil services), government is the key driver of research (Participants 3, 10, 15 and 19). For example, Participant 1 explained how in Ethiopia the national environment shapes the accounting academy and its members as follows.

> Institutional is number one and in the Ethiopian context, then country is next …. In the Ethiopian context, no matter how we are educated (trained), I do not believe that there is a right environment to engage in active research …. Take, for example, faculty at the Addis Ababa University, they have to take up three to four jobs to make ends meet. [It is] your consultancy and external teaching that brings you money. Your research does not lead to anything.

Drawing on his experience in Nigeria, Participant 7 highlighted the link between the accounting department and government policy on the one hand, and the individual and the department on the other as follows:

> The school is the most important factor and what national government is asking is important; the individual acts within the framework of the school.

Participants 8, 10, 13, 15 and 21 who had experience in heading accounting departments in Botswana, Ghana, Kenya, Tanzania and Zimbabwe, respectively describe the environment under which the accounting academy in each of those countries operates. They detailed a range of research constraints that may be unfamiliar to their colleagues in developed countries. For example, in Kenya and Zimbabwe, these were poor salaries or non-payment of salaries altogether; in Nigeria, they were the notorious power outages that obstruct research. Additionally, although several PhD programmes were introduced as a response to massification, a critical shortage of qualified supervisors exists. Participants from Ghana, Kenya, Mauritius, Nigeria, Tanzania and Zimbabwe (that is, Participants 9, 10, 11, 12, 14 and 22, respectively) indicated that PhD thesis supervisors themselves do not have a PhD degree in accounting and are, therefore, unfamiliar with the contemporary accounting literature. While two of the five heads of department (Ghana and Zimbabwe) rated individual factors higher than institutional factors, they also acknowledged the relationship between individual, institutional and country-level variables stemming from public funding. The recurring theme is that, while institutional factors are rated highly, they are followed by individual factors and also that the dominance of the two factors appears to be context dependent.

5.3.2. Commitment to research

In the survey, Anglophone Sub-Sahara-African academics indicated their commitment to (and motivation for) research (Table 3). The reasons for the gap between what the respondents said about their research effort (that is, high level of commitment, ambition, motivation, striving to publish) and their actual research published in top-tier journals needed to be understood. Interviewees speculated that the survey respondents may not adequately understand the research competency required to publish in these journals. They also speculated the survey responses may have much to do with the type of research training the respondents have, and their inexperience in ‘crafting’ material that is acceptable for publication (Golden-Biddle & Locke, 2007). Participant 8 observed that for a research to come to fruition (that is, be published in reputable journals), both the desire and the capacity to undertake rigorous

research are necessary. S/he noted "to have a PhD is one thing; to do a rigorous research is another."

5.3.3. Structure and policies of accounting departments and role of accounting/audit firms

Consistent with the survey findings and prior research (Samkin & Schneider, 2014; Venter & de Villiers, 2013; Verhoef & Samkin, 2017), interviewees agreed that Anglophone SSA's accounting departments are large undergraduate teaching units. This situation is unlikely to change in the foreseeable future primarily because of the current university funding structure, graduate labour market and the influence of professional organisations and audit firms on the accounting academy. Participants, including those with experience in heading accounting departments, pointed out that increased teaching and administrative workloads, professionalisation of the curricula and the emerging institutional norms and cultures of the academic unit all negatively impact research output. While Participant 7 questioned why the rest of Anglophone SSA did not take lessons from the Nigerian massification experience of the 1970s, other participants (that is, Participants 18, 19 and 21) argued that massification cannot be used as an *ipso facto* excuse for low research output. These participants suggested that some of the teaching funds could be directed to research and that workloads can be mitigated through the hiring of teaching assistants (Evans et al., 2013; Negash, 2011; Smeby, 2003).

Another factor that may further explain the conspicuous absence of publication in top-tier journals appears to be the emphasis on quantity over quality of publications.[11] For example, Participant 19 indicated that no incentive exists for an accounting academic to publish in top-tier international journals as such publications carry equivalent weighting as the local journals. Three interviewees who also served as an editor, associate editor or guest editor of reputable journals outlined the limitations of papers that originate from the region. They advised retraining accounting academics, co-authoring with international scholars, engaging in joint research projects that target specific journals (Tucker et al., 2016) and the creation of joint PhD programmes by twining universities (as practised in developed countries such as Sweden) as useful ways to improve research capacity in Anglophone SSA's universities (Participant 2). In a nutshell, research competency and institutional policy about hiring and performance evaluation were frequently raised as important factors.

Given the reluctance of audit/accounting firms (including the local affiliates of the Big 4), the preeminent professional accounting bodies as well as the local professional bodies to support accounting research in the region, it was necessary to understand how interviewees believe universities should respond to the challenge.[12] Participants 1, 3 and 19 argued that departments' approach to the firms must change. One of their proposals is for the accounting departments to ask the firms where their interests lie. For example, do they lie in: funding teaching; improving research programmes; specialisation in certain genre of research that the local affiliates of global audit firms cannot easily import; academics spending their sabbaticals at audit firms and/or auditor regulating bodies; and carrying out research that has a positive impact on business. Participant 3 noted the intensity of competition between audit/accounting firms and universities for consulting contracts. S/he notes that auditing/accounting firms have opened multi-purpose training centres, labelled as 'universities' and 'academies' (for example, PwC's Business School; KPMG Academy in South Africa) that generate cash and conduct occasional surveys. The product is then sold as 'research.' S/he suggested the following:

> I think … a multi-phased approach is necessary. Our research must be seen as having some impact on how business is done. Summary of research papers indicating how it is relevant to business can be provided. The audit firms must realise that it is going to affect the type of clerks that they get. We have noticed that firms have started to pay for bursaries to our masters' students though as retention incentive.

5.3.4. Public funding of accounting research

As with the findings from the survey, almost all participants noted that public investment in accounting research has been practically non-existent (see also Atuahene, 2011; Zeleza, 2002). Given the historic lack of investment and support for the hard sciences including agriculture, science and technology by SSA universities (Mouton, Gaillard, & van Lill, 2015; Wilson-Strydom & Fongwa, 2012; Yizengaw, 2008), it is not surprising that the interviewees suggested that the lack of investment in accounting research could be explained in part by governments' prioritisation of other disciplines including agriculture, science, technology and medicine over social sciences and the prioritisation of economics over business or accounting. Reflecting on their experiences about the research environments in Botswana, Ethiopia, Ghana, Kenya, Mauritius, Nigeria, South Africa, Tanzania and Zimbabwe, participants propose that developing countries have to make trade-offs, for example, between spending on primary education and higher education on the one hand, and between teaching and research on the other. In other words, government has a role to play in setting national policy on research (Romer, 1994; Zeleza, 2002; Yizengaw, 2008; Atuahene, 2011; Ngai & Samaniego, 2011; Wilson-Strydom & Fongwa, 2012; Mouton et al., 2015).

The gap in investment is also reflected in the neutrality of the survey respondents about the role of foreign aid in building research capacity in the accounting departments. Interviewees from Ghana (Participants 8, 9 and 18), Kenya (Participants 11 and 13), Mauritius (Participant 12), Nigeria (Participants 7, 14, 16, 17, 19 and 22), South Africa (Participants 3 and 4) and Zimbabwe (10) indicated that accounting departments have not been beneficiaries of foreign aid. Only interviewees from Tanzania (Participants 15,

[11] First-hand experience of working in Anglophone SSA, knowledge of colleagues' research outputs as well as an examination of the publication records of a number of Anglophone SSA academics also support this position.

[12] While it is acknowledged that a number of professional associations do offer competitive research funding, the ones that are based in Anglophone SSA do not. However, the funding provided by those professional associations based outside the region requires submission of sophisticated, and often project-oriented, funding proposals.

20 and 21) dissented. Again, with the exception of Tanzanian interviewees, the other interviewees, by and large, confirmed what is documented in the literature and in the survey findings and agreed that foreign aid did not have an impact in building research capacity in the region. Most interviewees argued that the aid is necessary but that it needs to be channelled "directly to the department," as so doing would enhance accountability in resource use. They added that foreign aid should come in a form that is mutually beneficial and that Anglophone SSA's universities should not merely be data collection points (Participants 10, 11, 21 and 22). The recurring patterns here are: (i) absence of public investment and (ii) absence foreign aid aimed at building accounting research capacity.

5.3.5. Journal editors, gatekeepers and publishing bias

It was considered necessary to understand the source of Anglophone SSA's accounting researchers' perception of editor and reviewer bias against submissions made to top-tier journals from authors situated in the continent. As in Salager-Meyer (2008) and Milana et al. (2015), several interviewees concurred with the survey respondents that bias exists in the publishing process. For instance, Participant 7 suggested that there are flaws and inequities in the quality control process and pointed out that "when you are the big guy you get published in [name of journal withheld], it comes in one way or another, often as a note, review or a keynote speech." Interviewee participants believed that papers also get sent to soft/hard reviewers as editors have the power to select who the reviewers are going to be and ultimately what gets published (Guthrie & Parker, 2014; Tucker et al., 2016).

Participant 8 stated that, although every journal has its own objective, a journal situated in a developed country may view Anglophone SSA from a particular perspective, or view the research findings as being universal. This notion extends the Afro-centric/Euro-centric debate to accounting discourse. Participants 1, 3 and 19 identified what they considered an "implicit bias" against research originating from authors based in developing countries, particularly in empirically oriented journals. However, experienced interview participants highlighted concerns with the reliability and sufficiency of the data that some research is based on. These interview participants acknowledged that rejecting the paper is often the safest option for the journal editor. However, a number of interviewees (that is, Participants 3, 5, 8, 9, 10 and 12) contended that the high rejection rate faced by researchers from developing countries has to do with the quality or currency of the papers rather than their origin. In short, bias, quality and journal paradigm were recurring themes.

6. Discussions

This section integrates the findings of the questionnaire and the themes that emerged from the analysis of the interview data and discusses the factors that impact accounting research output in Anglophone SSA. Integrating the findings of the research questions into the theoretical framework of the paper provides insight into the factors that impact accounting research output in the region.

6.1. Individual academic's attributes that impact accounting research output

Drawing on the conceptualisation that an organisational field is a group that constitutes a recognised area of institutional life, accounting and the academics making up the discipline represent a separate field of activity within universities (DiMaggio & Powell, 1983; Tuttle & Dillard, 2007). What could be established from the survey findings is that accounting academics in the Anglophone SSA region acknowledge the importance of research output to legitimise their position and ensure a successful career (DiMaggio & Powell, 1983; Rusch & Wilbur, 2007; Scott, 2014; Tuttle & Dillard, 2007). This acknowledgement suggests that accounting academics in the region have assessed the field and, thus, are aware of the research expectations of salient stakeholders. That is, they experience the research expectations in the form of normative and cultural-cognitive pressures and internalise them in defining their professorial roles (Scott, 2014, p. 64). Thus, these academics appear to be disposed toward copying the habits of successful colleagues in the discipline (DiMaggio & Powell, 1983; Tuttle & Dillard, 2007).

Furthermore, for a small number of individuals, personal recognition in the form of acknowledgement by colleagues, department, school, or university appear to motivate them to engage in research activities (see, Rusch & Wilbur, 2007). However, this favourable disposition towards research, and hence a potential for institutional isomorphism, has not translated into output, particularly in top-tier journals. Some interviewees point to the possibility of survey respondents not understanding the research competencies necessary to publish in these outlets. Their suggestion underscores the necessity of understanding 'subjective interpretations' of what constitutes quality research in the eyes of accounting academics in the region—that is, the cognitive-cultural templates that academic actors positioned in Anglophone SSA's accounting departments use to make evaluations, judgements and inferences about the quality of their own research (Nygaard, 2017; Scott, 2014).

Normative isomorphism is associated with a mature field such as academic accounting. Anglophone SSA's accounting academics are also susceptible to normative isomorphism due to what Tuttle and Dillard (2007, p. 393) refer to as "conforming to a privileged worldview within an organisational field." In Western universities, normative isomorphism occurs through background experiences which include the receipt of doctoral qualifications for employment in academia, maintaining certain staff ratios and membership of (or accreditation by) accounting/business schools' associations. Although a majority of the accounting academics in the Anglophone SSA region do not hold a terminal degree in the discipline, the findings indicate that those who do tend to publish more than those who do not; similarly, those who have received research training claim that it 'encouraged' them 'to engage in research.' This finding, to an extent, suggests that there is an element of normative isomorphism taking place in the disposition of accounting academics toward research in the region. However, this factor should be viewed with some degree of circumspection as most accounting academic staff in the region hold professional rather than research qualifications. Respondents, therefore, subjectively interpret their

own individual position in the context of their own cultural-cognitive space (Nygaard, 2017) which may not necessarily comport with the requirements for conducting research that is publishable in top-tier journals.

6.2. Departmental or university-related factors that impact accounting research output

The survey and interview findings suggest that the research environments in the accounting departments in the region are generally epitomised by: less than convincing 'urge for excellence in research;' less stringent publication requirements for academic tenure and promotion; publication policies that encourage quantity over quality; poorly defined and enforced tenure criteria; inadequate salaries and lack of differentiated compensation for 'research-active academics:'[13] lack of qualified research mentors, supervisors and/or co-authors; inadequate research funding, leave and infrastructure; and prevalence of department chairs who are not necessarily 'accomplished researchers.' The findings in this paper can be compared to Zeleza's (2002, p. 14) reflections on teaching in Kenya in the 1980s.

> African academics cannot, of course, be entirely blamed for moonlighting in the worlds of consultancies and the informal sector, faced as they are by low pay and recruitment and reward structures marred by corruption, patronage and politicisation. I remember vividly, when I taught in Kenya in the 1980s, the juggling I had to do to cling to a rapidly evaporating middle-class lifestyle. In addition to my formal job at Kenyatta University, I also taught courses at the Catholic University of Eastern Africa 30 miles away, and learned to hustle my talents to foundations on projects that meant little to me as a historian. Needless to say, my research suffered. In the six years I was there I witnessed the research and teaching environment deteriorate at the same time as the university system, both public and private, was undergoing unbridled, unplanned, and often chaotic expansion. Classrooms became overcrowded, teaching loads expanded, research funds virtually dried up, and political intervention intensified as the Moi regime was faced with an increasingly restive civil society and political opposition.

Kelly and Warmbrod (1986) argue that "perceived institutional and departmental support for research are the most important enablers for research productivity" (p. 31). The cognitive-cultural pressure arising from the less than adequate 'urge for excellence in research;' the normative pressure stemming from weak publication, promotion and tenure policies; and the regulative pressure stemming from inadequate research funding and poor salaries augmented with inadequate 'resources' constrain engagement in research activities in Anglophone Sub-Sahara African universities. While some academics see engagement in research and publication as a way to legitimise their survival, they also engage in 'opportunity-driven academic consulting' to supplement their earnings (Habib et al., 2008). This activity, however, undermines their ability to commit to research endeavours (Perkmann & Walsh, 2008).

Consistent with Sewell (1992, p. 13), it is argued that behaviour that is not "empowered or regenerated by resources would eventually be abandoned and forgotten, just as resources without cultural schemas to direct their use would eventually dissipate and decay". Although individual academics in the region appear to be positively disposed toward research, neither the cultural-cognitive nor the normative pressures stemming from the research environment in the accounting departments in the region appear to support such a behaviour. Furthermore, weak regulative pressures epitomised by inadequate research funding, poor salaries and lack of the necessary 'resources' to foster quality research may have contributed to the abandonment of research activities by accounting academics in the region.

6.3. National, international and other factors impacting accounting research output

The survey and interview findings also indicate that the regulative (coercive), normative, and cultural-cognitive elements that operate at national and international levels have a bearing on the behaviour of accounting academics in the region. For example, the commoditisation, massification and vocationalisation of (accounting) higher education (Guthrie & Parker, 2014; Milton & O'Connell, 2009) have turned the accounting departments of Anglophone SSA's universities in general, and South African universities in particular, into large undergraduate teaching units that are primarily preoccupied with knowledge dissemination, revenue generation and teaching to the syllabi prescribed by professional organisations (see, for example, Venter & de Villiers, 2013; Verhoef & Samkin, 2017). While this situation appears to resemble what has occurred in developed countries, the reality is often very different. While an individual staff member in a developed country may have overall responsibility for teaching a class of several hundred students, teaching, tutorial, administrative and marking support is usually available. However, in Anglophone SSA's universities this is not the case. Often a single staff member is responsible for all aspects of a course. A further complicating matter is that while the language of instruction is English, this may often be a student's second or even third language.

In practical terms, programme accreditation by outside organisations, particularly the professional accounting body in South Africa, ensures that departments continue to maintain hiring, promotion and remuneration policies that favour chartered accountants (Venter & de Villiers, 2013; Verhoef & Samkin, 2017). The reluctance of professional organisations and accounting/auditing firms to provide funds for accounting research further constrains research activity by accounting academics in the region. A possible reason for the reluctance of accounting/auditing firms to fund university research is the possibility that such research would compete with that undertaken by the multi-purpose training centres set up as 'universities' and 'academies.' This idea suggests that normative

[13] Venter and de Villiers (2013) and Verhoef and Samkin (2017), however, describe the existence of two-tier promotion and remuneration system in South African universities that favour accounting academics who are professionally qualified than academically qualified. A practice of salary loading to recruit and retain professionally qualified staff to teach accounting also exists.

pressures stemming from accreditation or certification standards by professional bodies, the corresponding professionalisation of accounting education and the lack of the necessary 'resources' that support research (Scott, 2014) are shaping the accounting academe and the disposition of academics in the region toward research.

Accounting academics in Anglophone SSA's universities perceive challenges associated with deficiencies, at the national level, in research assessment policies and procedures; research funding schemes that disfavour accounting/business research; editorial and/or reviewer biases that are not necessarily favourable for research carried out in (or about) the region; and internet connectivity issues. In their opinion, all of these undermine research activity (see also Atuahene, 2011; Zeleza, 2002). Although these perceptions would have to be viewed with some circumspection, they point to how perceived regulative and normative institutions and lack of supporting 'resources' work in tandem to undermine an accounting academic's research productivity in the region. After all, as Kelly and Warmbrod (1986, p. 31) contend, it is the individual's perception about the institutional support s/her receives that largely determines her/his research activities. An individual's perception of institutional support determines, to a degree, how the staff member sees her/his professorial role. That is, it defines the cognitive-cultural template that s/he would use to 'interpret' the 'social reality.' This view is consistent with Scott's (2014, p. 79) observation that "cultural-cognitive elements are amenable to strategic manipulation" by the regulative and normative elements, as the latter tends to "shape the interpretations" made by the actors.

6.4. Summary

The findings in this paper indicate that an individual academic's commitment, motivation and research competency are important factors in determining the research productivity of accounting academics in the region. It also shows the critical role of not only 'processes and structures' adopted at department and/or university level (e.g., recruitment, tenure and promotion policies and research assessment policies) but also the availability of the requisite 'resources' (e.g., departmental leadership, research supervisors, co-authors and research infrastructure) in accentuating or attenuating the research productivity of an accounting academic in the Anglophone SSA region. Outside forces such as commoditisation, lack of public and private investment in accounting research, quality of manuscripts and perceived bias from journal "gatekeepers" also impact the research output of the region. Furthermore, accounting academics in the Anglophone Sub-Sahara-African universities are at the receiving end of pressures from agents such as the nation-states, professional associations and audit/accounting firms (Scott, 2014, p. 119). However, it was found that institutional factors at departmental and/or university level appear to have a more significant role in shaping an accounting academic's disposition towards research than do her/his personal attributes.

Accounting academics in the Anglophone SSA region are favourably disposed toward research. However, the regulative (coercive) pressure stemming from departmental, university and government 'processes and structures' in the region appear to be weak. Consequently, accounting academics in the region are unlikely to be persuaded to adopt a strong research culture. Further, the normative and cognitive-cultural pressures stemming from professional associations and audit/accounting firms that push accounting departments to focus on producing accounting/auditing clerks (Scott, 2014, p. 71) appear to be more potent in the region than elsewhere. Consistent with the contention of institutional theorists, academic actors in Anglophone SSA's universities focus on carrying out teaching rather than research because the latter is simultaneously constrained by the institutional pillars, while the former is empowered by the existing social structures (Scott, 2014, p. 93). In other words, factors that constitute the regulative pillar which support research are weak, whereas the factors that constitute the normative and cultural-cognitive pillars that promote teaching are strong. Thus, the "pillars are misaligned" and those that promote teaching dominate. As a result, the accounting academics in the region can not deliver on their professed research ambition. This misalignment explains the paucity of meaningful research participation by accounting academics in the Anglophone SSA region.

Given the findings in this paper, an important question that needs to be raised is: How do accounting academics in the region earn legitimacy to ensure successful careers, given the challenges they face in developing a research profile? The disregard for research is supported by 'process and structures' residing at multiple levels (Colyvas & Jonsson, 2011). For instance, accreditation or certification by entrenched professional bodies (particularly in South Africa) is routinely employed as a prime indicator of teaching rather than research legitimacy (Dowling & Pfeffer, 1975; Ruef & Scott, 1998). The low research bar that focuses on quantity rather than quality of scholarship, indiscriminate reward structures that fail to recognise research-active staff and poor research culture are yet more departmental and/or university-related factors that support Anglophone SSA's universities' accounting faculties' disengagement from research. The findings in this paper suggest that effort that would create an enabling department and/university environment (that is, better reward structures, improved infrastructure, tighter research requirements) along with tightened regulative pillars could improve the research output of accounting academics in the Anglophone SSA region.

7. Conclusions

Having the ability to undertake research and successfully publish the findings in peer-reviewed journals is a necessary prerequisite for an academic career. However, a number of factors may exist that conspire against individuals, particularly those in developing countries, from being able to engage with the wider academic research community. The object of this paper was to identify those factors that impact accounting research output in Anglophone SSA's universities. A sequential research process comprising a questionnaire followed by interviews was used to answer four research questions developed to achieve the paper's objectives. This paper's primary contribution to the literature is that it identifies those factors that impact accounting academics' research productivity in Anglophone Sub-Sahara-African universities, an area neglected in prior research. The theoretical contribution of this paper is that it integrates the research findings with the theoretical framework to provide insight into the interplay between the factors and the

different institutional forces that impact accounting research output in the Anglophone SSA region.

Despite using both a questionnaire and interviews to collect data, this study nevertheless has a number of limitations. These relate primarily to the environment under which the research was undertaken. First, the number of responses to the questionnaire was disappointing. This poor response rate can partly be explained by the problems associated with conducting an electronic survey in a continent where internet connection is weak, where access to it is more expensive than in developed countries, and where power outages are a frequent occurrence. Second, the length and breadth of the instrument may also have resulted in questionnaire fatigue. Third, although the interviewees were drawn from a wide number of countries, their views are likely to be influenced by the circumstances of the particular institution they are employed by. As such, these findings may not be generalisable to the whole country represented by an interviewee. Finally, given that this is an exploratory study, caution needs to be exercised in generalising the findings.

However, an extension of this study to include Francophone Sub-Saharan-African countries to establish whether the colonial past has influenced research outputs there would be useful. In addition, extending the study to other developing regions to establish whether the Anglophone SSA is an outlier or whether accounting scholars in these areas experience similar problems could provide insights into the support that these individuals need to join the community of scholars.

Appendix 1. Interviewee profiles

Participant Number	Profile of interviewees.	Gender M = male F = Female	Earned PhD?
	Round #1 (November-December 2015)		
1	Former lecturer from an Ethiopian university and currently Associate Professor at an American university.	M	Yes
2	Emeritus Professor from a university in the United Kingdom with experience on research in developing countries.	M	Yes
3	Professor of Accounting at a South African university.	M	Yes
4	Former South African university lecturer, currently teaching at a university in New Zealand.	M	Yes
5	Assistant professor of Accounting at a university in Ethiopia.	M	Yes
6	Assistant professor of Accounting at a university in Ethiopia.	M	Yes
7	Former lecturer from a Nigerian university and currently Professor of Accounting at an American university.	M	Yes
	Round #2 (April- May 2017)		
8	Senior Lecturer at a university in Ghana. PhD from an overseas university.	M	Yes
9	Lecturer at a university in Ghana and currently registered for PhD at a university in South Africa.	F	No
10	Lecturer at a Zimbabwean university.	M	Yes
11	Lecturer at a university in Kenya.	M	Yes
12	Lecturer at a university in Mauritius and currently registered for PhD studies.	M	No
13	Lecturer and (former) Head of the Department of Accounting at a Kenyan university, currently enrolled for a PhD at a South African university.	M	No
14	Senior lecturer at a Nigerian university.	M	Yes
15	Associate Professor of Accounting at a Tanzanian university and former Head of Department of Accounting.	M	Yes
16	Assistant lecturer at a Nigerian university currently completing her PhD at an overseas university.	F	No
17	Lecturer at a state-funded Nigerian university, currently enrolled for PhD.	M	No
18	Former lecturer from a Ghanaian university, currently teaching at a university in New Zealand.	M	Yes
19	Former lecturer from a Nigerian university, currently teaching at a university in New Zealand.	M	Yes
20	Lecturer at a Tanzanian university.	F	Yes
21	Head of Department of Accounting at a Tanzanian university.	M	Yes
22	Lecturer at a university in Nigeria.	M	Yes

References

Adler, N. J., & Harzing, A. (2009). When knowledge wins: Transcending the sense and nonsense of academic rankings. *Academy of Management Learning & Education,*

8(1), 72–95.
Albert, C., Davia, M. A., & Legazpe, N. (2016). Determinants of research productivity in Spanish Academia. *European Journal of Education, 51*(4), 535–549.
Andrews, M. (2009). *Isomorphism and the limits to African public financial management reform* (HKS Faculty Research Working Paper Series RWP09-012)Cambridge, MA: John F. Kennedy School of Government, Harvard University.
Argilés, J. M., & Garcia-Blandon, J. (2011). Accounting research: A critical view of the present situation and prospects. *Revista de Contabilidad, 14*(2), 9–34.
Atuahene, F. (2011). Re-thinking the missing mission of higher education: An anatomy of the research challenge of African universities. *Journal of Asian and African Studies, 46*(4), 321–341.
Babu, A. R., & Singh, Y. P. (1998). Determinants of research productivity. *Scientometrics, 43*(3), 309–329.
Baily, J. R. (2013). The iron cage and the monkey's paw: Isomorphism, legitimacy, and the perils of a rising journal. *Academy of Management Learning & Education, 12*(1), 108–114.
Baker, S. E., & Edwards, R. (2012). *How many qualitative interviews is enough? Expert voices and early career reflections on sampling and cases in qualitative research.* National Centre for Research MethodsMiddlesex: Economic & Social Research Council.
Beattie, V., & Goodacre, A. (2012). Publication records of accounting and finance faculty promoted to professor: Evidence from the UK. *Accounting and Business Research, 42*(2), 197–231.
Bégin-Caouette, O. (2016). Building comparative advantage in the global knowledge society: Systemic factors contributing to academic research production in four Nordic Higher Education systems. In C. Sarrico, P. Teixeira, A. Magalhães, A. Veiga, M. João Rosa, & T. Carvalho (Eds.). *Global challenges, National initiatives, and institutional responses: The transformation of higher education* (pp. 29–54). (9th ed.). Rotterdam, The Netherlands: Sense Publishers.
Bisman, J. (2010). Postpositivism and accounting research: A (personal) primer on critical realism. *Australasian Accounting Business & Finance Journal, 4*(4), 3–25.
Bloom, D. E., Canning, D., & Chan, K. (2006). *Higher education and economic development in Africa.* Washington, DC: World Bank.
Bonchek, M. S., & Shepsle, K. A. (1996). *Analyzing politics: Rationality, behavior and institutions.* New York, NY: WW Norton & Co.
Boxenbaum, E., & Jonsson, S. (2017). Isomorphism, diffusion and decoupling: Concept evolution and theoretical challenges. In R. Greenwood, C. Oliver, T. B. Lawrence, & R. E. Meyer (Eds.). *The Sage handbook of organisational institutionalism* (pp. 77–101). London, England: Sage Publications.
Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology, 3*(2), 77–101.
Bruton, G. D., Ahlstrom, D., & Li, H.-L. (2010). Institutional theory and entrepreneurship: Where are we now and where do we need to move in the future? *Entrepreneurship: Theory and Practice, 34*(3), 421–440.
Carolan, B. V. (2008). Institutional pressures and isomorphic change: The case of New York City's Department of Education. *Education and Urban Society, 40*(4), 428–451.
Caronna, C. A. (2004). The misalignment of institutional "pillars": Consequences for the U.S. health field. *Journal of Health and Social Behavior, 45*(Extra Issue), 45–58.
Casile, M., & Davis-Blake, A. (2002). When accreditation standards change: Factors affecting differential responsiveness of public and private organizations. *Academy of Management Journal, 45*(1), 180–195.
Casto, H. G., & Sipple, J. W. (2011). Who and what influences school leaders' decisions: An institutional analysis of the implementation of universal prekindergarten. *Educational Policy, 25*(1), 134–166.
Chan, K. C., Chang, C., Tong, J. Y., & Zhang, F. (2012). An analysis of the accounting and finance research productivity in Australia and New Zealand in 1991–2010. *Accounting and Finance, 52*(1), 249–265.
Chan, L., & Costa, S. (2005). Participation in the global knowledge commons: Challenges and opportunities for research dissemination in developing countries. *New Library World, 106*(3/4), 141–163.
Chow, C. W., & Harrison, P. (1998). Factors contributing to success in research and publications: Insights of influential accounting authors. *Journal of Accounting Education, 16*(3), 463–472.
Coates, R., Sturgeon, B., Bohannan, J., & Pasini, E. (2002). Language and publication in *Cardiovascular Research* articles. *Cardiovascular Research, 53*(2), 279–285.
Coburn, C. E. (2004). Beyond decoupling: Rethinking the relationship between the institutional environment and the classroom. *Sociology of Education, 77*(3), 211–244.
Coetsee, D., & Stegmann, N. (2012). A profile of accounting research in South African accounting journals. *Meditari Accountancy Research, 20*(2), 92–112.
Colyvas, J. A., & Jonsson, S. (2011). Ubiquity and legitimacy: Disentangling diffusion and institutionalization. *Sociological Theory, 29*(1), 27–53.
Coyne, I. T. (1997). Sampling in qualitative research. Purposeful and theoretical sampling; merging or clear boundaries? *Journal of Advanced Nursing, 26*(3), 623–630.
Creswell, J. W., & Miller, D. L. (2000). Determining validity in qualitative inquiry. *Theory into Practice, 39*(3), 124–130.
Dacin, M. T., Goodstein, J., & Scott, R. W. (2002). Institutional theory and institutional change: Introduction to the special research forum. *Academy of Management Journal, 45*(1), 45–56.
De Jager, P., van der Spuy, P., & de Kock, F. (2016). *Do not feed the predators.* Retrieved from SSRN: https://ssrn.com/abstract=2858750.
De Lange, P., O'Connell, B., Mathews, M. R., & Sangster, A. (2010). The ERA: A brave new world of accountability for Australian university accounting schools. *Australian Accounting Review, 20*(1), 24–37.
DiCicco-Bloom, B., & Crabtree, B. F. (2006). The qualitative research interview. *Medical Education, 40*(4), 314–321.
Dillard, J. F., Rigsby, J. T., & Goodman, C. (2004). The making and remaking of organization context: Duality and the institutionalization process. *Accounting, Auditing & Accountability Journal, 17*(4), 506–542.
DiMaggio, P. (1988). Interest and agency in institutional theory. In L. G. Zucker (Ed.). *Institutional patterns and organizations* (pp. 3–22). Cambridge, MA: Ballinger.
DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review, 48*(2), 147–160.
Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review, 18*(1), 122–136.
Dundar, H., & Lewis, D. R. (1998). Determinants of research productivity in higher education. *Research in Higher Education, 39*(6), 607–631.
Evans, E., Burritt, R., & Guthrie, J. (2013). The virtual university: Impact on Australian accounting and business education. *Academic Leadership Series, 4*(1), 9–24.
Everett, J., Neu, D., & Green, D. L. (2003). Commentary: Research productivity measurement and the field of academic accounting. *Accounting Perspectives, 2*(2), 153–175.
Fan, W., & Yan, Z. (2010). Factors affecting response rates of the web survey: A systematic review. *Computers in Human Behavior, 26*(2), 132–139.
Flowerdew, J. (2001). Attitudes of journal editors to nonnative speaker contributions. *TESOL Quarterly, 35*(1), 121–150.
Fogarty, T. J., & Ravenscroft, S. P. (1999). The importance of being 'wordy': Willingness to write and publication productivity among accounting academics. *Accounting Education, 8*(3), 187–202.
Fogarty, T. J., & Ruhl, J. M. (1997). Institutional antecedents of accounting faculty research productivity: A LISREL study of the 'best and brightest'. *Issues in Accounting Education, 12*(1), 27–48.
Gelman, A., & Basbøll, T. (2014). When do stories work? Evidence and illustration in the social sciences. *Sociological Methods & Research, 43*(4), 547–570.
Giddens, A. (1984). *The constitution of society.* Berkeley, CA: University of California Press.
Golafshani, N. (2003). Understanding reliability and validity in qualitative research. *The Qualitative Report, 8*(4), 597–606.
Golden-Biddle, K., & Locke, K. (2007). *Composing qualitative research.* Thousand Oaks, CA: Sage.
Gray, E. (2010). Access to Africa's knowledge: Publishing development research and measuring value. *The African Journal of Information and Communication, 10*, 4–19.
Guthrie, J., & Parker, L. (2014). The global accounting academic: What counts!. *Accounting, Auditing & Accountability Journal, 27*(1), 2–14.
Guthrie, J., Parker, L. D., & Gray, R. (2004). Requirements and understandings for publishing academic research: An insider view. In C. Humphrey, & B. Lee (Eds.). *The real life guide to accounting research* (pp. 411–432). Amsterdam, The Netherlands: Elsevier.
Gyimah-Brempong, K., Paddison, O., & Mitiku, W. (2006). Higher education and economic growth in Africa. *The Journal of Development Studies, 42*(3), 509–529.
Habib, A., Morrow, S., & Bentley, K. (2008). Academic freedom, institutional autonomy and the corporatised university in contemporary South Africa. *Social Dynamics, 34*(2), 140–155.
Hay-Gibson, N. V. (2010). Interviews via VoIP: Benefits and disadvantages within a PhD study of SMEs. *Library and Information Research, 33*(105), 39–50.

Hopwood, A. G. (2007). Whither accounting research? *The Accounting Review, 82*(5), 1365–1374.
Humphrey, C., Moizer, P., & Owen, D. (1995). Questioning the value of the research selectivity process in British university accounting. *Accounting, Auditing & Accountability Journal, 8*(3), 141–164.
Jepperson, R. (1991). Institutions, institutional effects, and institutionalism. In W. W. Powell, & P. J. DiMaggio (Eds.). *The new institutionalism in organizational analysis* (pp. 204–231). Chicago, IL: University of Chicago Press.
Johnson, B., & Lundvall, B. (2003). National systems of innovation and economic development. In M. Muchie, P. Gammeltoft, & B. A. Lundvall (Eds.). *Putting Africa first: The making of African innovation systems* (pp. 13–28). Aalborg, Denmark: Aalborg University Press.
Kaplowitz, M. D., Hadlock, T. D., & Levine, R. (2004). A comparison of web and mail survey response rates. *Public Opinion Quarterly, 68*(1), 94–101.
Kelly, M., & Warmbrod, J. (1986). Developing and maintaining productive researchers in agricultural education. *Journal of the American Association of Teacher Education in Agriculture, 27*(1), 27–32.
Kotrlik, J. W., Bartlett, J. E., Higgins, C. C., & Williams, H. A. (2002). Factors associated with research productivity of agricultural education faculty. *Journal of Agricultural Education, 43*(3), 1–10.
Kraatz, M. S., & Block, E. S. (2008). Organizational implications of institutional pluralism. In R. Greenwood, C. Oliver, K. Sahlin, & R. Suddaby (Eds.). *The Sage handbook of organizational institutionalism* (pp. 243–275). London, England: Sage Publications.
Kury, K. W. (2007). Decoupled earnings: An institutional perspective of the consequences of maximizing shareholder value. *Accounting Forum, 31*(4), 370–383.
Levitan, A. S., & Ray, R. (1992). Personal and institutional characteristics affecting research productivity of academic accountants. *Journal of Education for Business, 67*(6), 335–341.
Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry.* Beverly Hills, CA: Sage.
Long, R., Crawford, A., White, M., & Davis, K. (2009). Determinants of faculty research productivity in information systems: An empirical analysis of the impact of academic origin and academic affiliation. *Scientometrics, 78*(2), 231–260.
Lounsbury, M. (2008). Institutional rationality and practice variation: New directions in the institutional analysis of practice. *Accounting, Organizations and Society, 33*(4), 349–361.
Lowe, A., & Locke, J. (2005). Perceptions of journal quality and research paradigm: Results of a web-based survey of British accounting academics. *Accounting, Organizations and Society, 30*(1), 81–98.
Manfreda, K. L., Bosnjak, M., Berzelak, J., Haas, I., Vehovar, V., & Berzelak, N. (2008). Web surveys versus other survey modes: A meta-analysis comparing response rates. *Journal of the Market Research Society, 50*(1), 79–104.
Marshall, M. N. (1996). Sampling for qualitative research. *Family Practice, 13*(6), 522–526.
Mason, M. (2010). Sample size and saturation in PhD studies using qualitative interviews. *Forum for Qualitative Social Research, 11*(3), Retrieved from http://www.qualitative-research.net/index.php/fqs/article/view/1428/3027.%20%20%20%20%5B Accessed .
Mathieu, R., & McConomy, B. J. (2003). Productivity in "Top-Ten" academic accounting journals by researchers at Canadian universities. *Accounting Perspectives, 2*(1), 43–76.
Meneghini, R. (2012). Emerging journals. *EMBO Reports, 13*(2), 106–108.
Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology, 83*(2), 340–363.
Milana, M., Holford, J., Jarvis, P., Waller, R., & Webb, S. (2015). Journal listing and rating: Who decides which journals 'count'? What can academics do? *International Journal of Lifelong Education, 34*(3), 247–250.
Milton, A., & O'Connell, B. (2009). Commodification of higher education in accounting: A Marxist perspective. *International Journal of Critical Accounting, 1*(3), 204–227.
Mouton, J., Gaillard, J., & van Lill, M. (2015). Functions of science granting councils in Sub-Saharan Africa. In N. Cloete, P. Maassen, & T. Bailey (Eds.). *Knowledge production and contradictory functions in African higher education* (pp. 148–170). Cape Town, South Africa: African Minds.
Mouton, J., & Valentine, A. (2017). The extent of South African authored articles in predatory journals. *South African Journal of Science, 113*(7/8), 1–9.
Moya, S., Prior, D., & Rodriguez-Pérez, G. (2014). Research patterns in the Spanish accounting academia. *Investigaciones de Economía de la Educación, 1*(9), 567–583.
Negash, M. (2011). Resource allocation challenges in South African universities: A management accounting perspective. *International Journal of Critical Accounting, 3*(2), 265–292.
Ngai, L. R., & Samaniego, R. M. (2011). Accounting for research and productivity growth across industries. *Review of Economic Dynamics, 14*(3), 475–495.
Nieuwoudt, M. J., & Wilcocks, J. S. (2005). The attitudes and perceptions of South African accounting academics about research. *Meditari Accountancy Research, 13*(2), 49–66.
Nieuwoudt, M. J., Wilcocks, J. S., & Kilpert, O. V. (2006). Time perceptions of South African accounting academics. *Meditari Accountancy Research, 14*(2), 17–32.
North, D. C. (1990). *Institutions, institutional change and economic performance.* Cambridge, England: Cambridge University Press.
Nyamori, R. O., Abdul-Rahaman, A. S., & Samkin, G. (2017). Accounting, auditing and accountability research in Africa: Recent governance developments and future directions. *Accounting, Auditing & Accountability Journal, 30*(6), 1206–1229.
Nygaard, L. P. (2017). Publishing and perishing: An academic literacies framework for investigating research productivity. *Studies in Higher Education, 42*(3), 519–532.
Papaioannou, A. G., Machaira, E., & Theano, V. (2013). Fifteen years of publishing in English language journals of sport and exercise psychology: Authors' proficiency in English and editorial boards make a difference. *International Journal of Sport and Exercise Psychology, 11*(1), 1–10.
Parker, L., & Guthrie, J. (2005). Welcome to "the rough and tumble": Managing accounting research in a corporatised university world. *Accounting, Auditing & Accountability Journal, 18*(1), 5–13.
Parker, L., Guthrie, J., & Gray, R. (1998). Accounting and management research: Passwords from the gatekeepers. *Accounting, Auditing & Accountability Journal, 11*(4), 371–406.
Patton, M. Q. (1990). *Qualitative evaluation and research methods.* Thousand Oaks, CA: Sage Publications.
Perkmann, M., & Walsh, K. (2008). Engaging the scholar: Three types of academic consulting and their impact on universities and industry. *Research Policy, 37*(10), 1884–1891.
Prather-Kinsey, J., & Rueschhoff, N. (1999). An analysis of the authorship of international accounting research in US journals and AOS: 1980 through 1996. *The International Journal of Accounting, 34*(2), 261–282.
Rahaman, A. S. (2010). Critical accounting research in Africa: Whence and whither. *Critical Perspectives on Accounting, 21*(5), 420–427.
Romer, P. (1994). The origins of endogenous growth. *Journal of Economic Perspectives, 8*(1), 3–22.
Ruef, M., & Scott, W. R. (1998). A multidimensional model of organizational legitimacy: Hospital survival in changing institutional environments. *Administrative Science Quarterly, 43*(4), 877–904.
Ruiz, M. A. (2012). Challenges of emerging countries: Barriers to get published. *Revista Brasileira de Hematologia e Hemoterapia, 34*(2), 71–72.
Rusch, E. A., & Wilbur, C. (2007). Shaping institutional environments: The process of becoming legitimate. *The Review of Higher Education, 30*(3), 301–318.
Salager-Meyer, F. (2008). Scientific publishing in developing countries: Challenges for the future. *Journal of English for Academic Purposes, 7*(2), 121–132.
Samkin, G., & Schneider, A. (2014). Using university websites to profile accounting academics and their research output: A three country study. *Meditari Accountancy Research, 22*(1), 77–106.
Samkin, G., & Stainbank, L. (2016). Teaching and learning: Current and future challenges facing accounting academics, academics, and the development of an agenda for future research. *Meditari Accountancy Research, 24*(3), 294–317.
Schwandt, T. A. (2007). Judging interpretations: But is it rigorous? Trustworthiness and authenticity in naturalistic evaluation. *New Directions for Evaluation, 114*, 11–25.
Scott, W. R. (1987). The adolescence of institutional theory. *Administrative Science Quarterly, 32*(4), 493–511.
Scott, W. R. (2004). Institutional theory. In G. Rizer (Ed.). *Encyclopedia of social theory* (pp. 408–414). Oxford, England: Oxford University Press.
Scott, W. R. (2012). Embedding the examination of multilevel factors in an organization field context. *Journal of National Cancer Institute Monographs, 44*(1), 32–33.
Scott, W. R. (2014). *Institutions and organizations: Ideas, interests, and identities.* Los Angeles, CA: Sage.

Scott, W. R., & Meyer, J. W. (1991). The rise of training-programs in firms and agencies-an institutional perspective. In B. M. Staw, & L. L. Cummings (Vol. Eds.), *Research in organizational behavior: Vol. 13*, (pp. 297–326). Greenwich, CT: JAI Press.
Sewell, W. H., Jr. (1992). A theory of structure: Duality, agency, and transformation. *American Journal of Sociology, 98*(1), 1–29.
Slaughter, S. (2014). Retheorizing academic capitalism: Actors, mechanisms, fields and networks. In B. Cantwell, & I. Kauppinen (Eds.). *Academic capitalism in the age of globalization* (pp. 3–10). Baltimore, MD: John Hopkins University Press.
Smeby, J. (2003). The impact of massification on university research. *Tertiary Education and Management, 9*(2), 131–144.
Stensaker, B., Frølich, N., Huisman, J., Waagene, E., Scordato, L., & Botas, P. P. (2014). Factors affecting strategic change in higher education. *Journal of Strategy and Management, 7*(2), 193–207.
Strang, D., & Sine, W. D. (2002). Interorganizational institutions. In J. A. C. Baum (Ed.). *The Blackwell companion to organizations* (pp. 497–519). Oxford, England: Wiley-Blackwell.
Su, S., & Baird, K. (2017). The impact of collegiality amongst Australian accounting academics on work-related attitudes and academic performance. *Studies in Higher Education, 42*(3), 411–427.
Sunder, S. (2008). Building research culture. *China Journal of Accounting Research, 1*(1), 83–85.
Tauringana, V., & Mangena, M. (2012). Introduction. In V. Tauringana, & M. Mangena (Eds.). *Accounting in Africa* (pp. xi–xviii). Bingley, England: Emerald.
Teferra, D., & Altbach, P. G. (2004). African higher education: Challenges for the 21st century. *Higher Education, 47*(1), 21–50.
Thornton, P. H., Ocasio, W., & Lounsbury, M. (2015). The institutional logics perspective. In R. A. Scott, & M. C. Buchmann (Eds.). *Emerging trends in the social and behavioral sciences: An interdisciplinary, searchable, and linkable resource* (pp. 1–22). Wiley Online Library.
Tucker, B. P., Parker, L. D., & Merchant, K. A. (2016). With a little help from our friends: An empirical investigation of co-authoring in accounting research. *The British Accounting Review, 48*(2), 185–205.
Tuttle, B., & Dillard, J. (2007). Beyond competition: Institutional isomorphism in US accounting research. *Accounting Horizons, 21*(4), 387–409.
Van Dijk, T. A. (1994). Academic nationalism. *Discourse & Society, 5*(3), 275–276.
Van der Schyf, D. B. (2008a). The essence of a university and scholarly activity in accounting, with reference to a department of accounting at a South African university. *Meditari Accountancy Research, 16*(1), 1–26.
Van der Schyf, D. B. (2008b). Five recent developments' impact on the traditional academic culture of departments of accounting at South African universities. *Meditari Accountancy Research, 16*(2), 1–12.
Venter, E. R., & de Villiers, C. (2013). The accounting profession's influence on academe: South African evidence. *Accounting, Auditing & Accountability Journal, 26*(8), 1246–1278.
Verhoef, G., & Samkin, G. (2017). The accounting profession and education: The development of disengaged scholarly activity in accounting in South Africa. *Accounting, Auditing & Accountability Journal, 30*(6), 1370–1398.
Walker, E., & Brown, A. (2004). What success factors are important to small business owners? *International Small Business Journal, 22*(6), 577–594.
White, C. S., James, K., Burke, L. A., & Allen, R. S. (2012). What makes a "research star"? Factors influencing the research productivity of business faculty. *International Journal of Productivity and Performance Management, 61*(6), 584–602.
Wilkins, S., & Huisman, J. (2012). UK business school rankings over the last 30 years (1980–2010): Trends and explanations. *Higher Education, 63*(3), 367–382.
Wills, D., Ridley, G., & Mitev, H. (2013). Research productivity of accounting academics in changing and challenging times. *Journal of Accounting and Organizational Change, 9*(1), 4–25.
Wilson-Strydom, M., & Fongwa, S. N. (2012). *A profile of higher education in Southern Africa: A regional perspective, Vol. 1*. Johannesburg, South Africa: Southern African Regional Universities Association (SARUA).
Wilson, D., & McKiernan, P. (2011). Global mimicry: Putting strategic choice back on the business school agenda. *British Journal of Management, 22*(3), 457–469.
World Bank Group (2018). *Research and development expenditure (% of GDP)*. Retrieved from https://data.worldbank.org/indicator/GB.XPD.RSDV.GD.ZS.
Yizengaw, T. (2008). *Challenges of higher education in Africa and lessons of experience for the Africa–U.S. Higher Education Collaboration Initiative.* Washington, DC: NASULGC.
Zeleza, P. T. (2002). The politics of historical and social science research in Africa. *Journal of Southern African Studies, 28*(1), 9–23.
Zhang, G., Boyce, G., & Ahmed, K. (2014). Institutional changes in university accounting education in post-revolutionary China: From political orientation to internationalization. *Critical Perspectives on Accounting, 25*(8), 819–843.