

Accounting education research: perspective on agency

Abstract

This study, investigating the agency of accounting education researchers as they perform their roles and construct their scholarly identities, seeks to address gaps in prior literature by examining a diverse set of personal, environmental and behavioural processes to capture the dynamic interactions that determine behavioural outcomes. Drawing on social cognitive theory and Scott's notion of infrapolitics, through conducting semi-structured interviews with 21 accounting education academics in Australian universities, our findings reveal novel insights into the dynamic mechanisms and processes through which research interests are developed and sustained, and performance outcomes are attained. Specifically, we reveal the means by which accounting academics exercise personal agency in the research development process, as well as other personal factors that support or inhibit agency. Further, we respond to recent calls for more nuanced understanding of resistance in accounting, finding that accounting education researchers choose dispersed forms of resistance manifested through cynicism, qualified compliance, and evasion as their resistance strategy over visible and organised resistance tactics.

Keywords: Accounting education researchers; Agency; Resistance; Performance outcomes.

Introduction

The aim of this study is to investigate the agency of accounting education researchers as they perform their roles and construct their scholarly identities. In the contemporary higher education sector, neoliberal policies have resulted in increased accountability measures, managerialist approaches, and an efficiency focus (Kallio et al., 2020; Martin-Sardesai et al., 2021; Parker et al., 2023). This new accountability regime raises several concerns for academic

work, including increased workload pressures (Steenkamp and Roberts, 2020), a sense of dissatisfaction among academics in reconciling the growing expectations of performance management systems (Martin-Sardesai et al., 2020), and a commodification of research (Martin-Sardesai et al., 2021). Given heightened focus on journal rankings to measure research quality and performance, research sub-disciplines such as accounting education have been affected negatively (Tharapos and Marriott, 2020).

Prior studies document how journal rankings contribute to the relegation of accounting education to a second-class status (Marriott et al., 2014; Tharapos and Marriott, 2020). Moreover, evidence of declining research outputs in accounting education journals indicates that some academics are responding to these structural challenges (Hudson, 2024). Whilst extant research highlights the role of journal rankings and reward systems (environmental processes), and academics' responses to these challenges (behavioural processes), the role of individual or personal processes in managing research performance outcomes has not been examined. To address this gap, we examine a diverse set of personal, environmental and behavioural processes to capture the dynamic interactions that determine behavioural outcomes. Herein, our focus extends previously documented environmental and behavioural processes, offering novel insights into the dynamic mechanisms and processes through which research interests are developed and sustained, and performance outcomes attained.

In exploring accounting academics motivational perspectives (persistence and performance) in pursuing accounting education research, we draw on social cognitive theory as a framework for understanding diverse influences on career behaviour (Bandura, 1989; Lent et al., 1994), and Scott's notion of infrapolitics for perspectives on resistance in a neoliberal environment (Scott, 1985, 1989, 1990). Given the benefits of a qualitative approach in exploring phenomenon that is not well understood (Edmondson and McManus, 2007), we interview 21 accounting academics from 16 Australian universities. We select Australia as our

context as it exhibits structural challenges that are consistent with global trends. These include journal rankings, standard academic reward systems, and heightened surveillance of academic work (Bennin and O'Toole, 2005; Gebreiter and Hidayah, 2019; Grolleau and Meunier, 2024; Khosa et al., 2020; O'Meara, 2011). Beneficial

Our study makes two significant contributions to knowledge. First, it gives voice to accounting education researchers whose views have not been sufficiently represented in the accounting literature. Previous studies on accounting education research have primarily focused on environmental factors, such as journal rankings and research quality (Marriott et al., 2014; Tharapos and Marriott, 2020), and to some extent on behavioural responses (Hudson, 2024). In contrast, our findings reveal the means by which accounting academics exercise personal agency in the research development process, as well as other personal factors that support or inhibit agency. In particular, we find self-efficacy, expected outcomes, values and how they relate to environmental and behavioural factors explain why individuals remain committed to accounting education research despite prevailing unfavourable environmental factors at play. These findings enhance understanding of career-relevant outcomes by highlighting the importance of examining the dynamic interactions between personal, environmental, and behavioural processes.

Second, our study responds to recent calls for more nuanced understanding of resistance in accounting, particularly at the microlevel and within understudied cultural settings (Drujon d'Astros and Morales, 2023; Perray-Redslob and Morales, 2023). Specifically, we find that accounting education researchers choose dispersed forms of resistance manifested through cynicism, qualified compliance, and evasion as their resistance strategy over visible and organised resistance tactics. Whilst our findings contradict earlier studies that assume resistance needs to be vocal (see, Oakes et al., 1998; Prasad, 2015; O'Leary and Smith, 2020), it provides support to an emerging body of literature that view hidden transcripts as a form of

resistance (see, Bigoni and Awais, 2024; Perray-Redslob and Morales, 2023; Drujon d'Astros and Morales, 2023).

The remainder of the paper is structured as follows: Section 2 outlines the background to the study, including reviewing the relevant literature and presenting our theoretical framework for understanding the performance and persistence of research pursuits by accounting education researchers. In Section 3, we provide details regarding our research context and method. In Section 4, we present our findings, which are discussed in Section 5. Section 6 presents the limitations of our study, avenues for future research, and conclusion of the paper.

Background

Literature review

As espoused by Burton, Sevin and Watson (2023), the number and quality of research articles needed to achieve tenure or promotion as an accounting academic is often unclear and changes over time. Nevertheless, it is often reported that academic tenure and promotion decisions at universities, particularly in business schools, are commonly driven by an academic's research profile and scholarship (Fogarty and Jonas, 2013). Therefore, it is no surprise that Fogarty (2009) postulates publications as the academic currency used to evaluate an academic's reputation. Although some universities have clear guidelines for judging published research, including a list of approved journals and required number of articles, many institutions do not provide such clarity. This leaves academic staff uncertain about the specific quantity and type of journal article needed for tenure or promotion (Burton et al., 2023), especially in today's managerialised and corporatised global higher education sector (Parker, 2011, 2013) where institutional talk is no longer around the quantity of publications but also their quality and impact.

Accounting education-based research is considered a specialised stream of accounting research devoted to examining and contributing to the practice of accounting education teaching and pedagogy that supports accounting academics development of “competent accounting graduates” (Tharapos and Marriot, 2020, p.1). Based on literature that examines aspects related to researching and publishing accounting education-based research, the likelihood of accounting academics publishing accounting education-related research compared to other accounting research varies based on factors, including institutional priorities, personal interests, and the evolving landscape of the accounting profession. For example, while some universities support research that contributes to the field of accounting education, encouraging accounting academics to engage in pedagogical research, others prioritise traditional mainstream accounting research in areas such as financial accounting, auditing, or taxation. These mainstream trends tend to stem from an unvoiced perception that accounting education research is of less regard and quality (Hudson, 2024, Tharapos and Marriot, 2020) compared to traditional mainstream accounting research, which is more likely to be recognised and valued in the academic community and in universities (Khosa, Burch, Ozdil and Wilkin, 2020; Sangster, 2015; Marriott, Stoner, Fogarty and Sangster, 2014; Hoepner and Unerman, 2012; Wilson, Ravenscroft, Rebele and St. Pierre, 2008). This potentially leads accounting academics to prioritise in mainstream fields over education related research.

This perception is reinforced by the higher volume of research output of traditional streams of accounting research, which is often attributed to their larger pool of data, established theories, and a more extensive range of relevant journals willing to publish such research. Further, Bernardi, Delande and Zamojcin’s (2016) examination of the major accounting journals shows that specialised journals which publish accounting education, such as *Accounting Education*, *Journal of Accounting Education*, and *Issues in Accounting Education*, are fewer in number compared to other accounting journals focussing on financial accounting,

auditing or tax (e.g., *The Accounting Review*, *Journal of Accounting Research*, *Accounting Horizons*). The limited number of publication outlets can make it more challenging for accounting education researchers to publish educational studies, impacting the overall volume and quality of publications in this area (McGuigan, 2015) and its stagnation (Rebele and Pierre, 2015). This is surprising given that the accounting education research stream has a strong international community of academics, as evidenced by various accounting education special interest groups within major academic associations, such as the British Accounting and Finance Association (BAFA), the American Accounting Association (AAA), and the Accounting and Finance Association of Australia and New Zealand (AFAANZ) having the largest membership numbers (Tharapos and Marriott, 2020).

Further accounting scholars, concerned for the state and future of accounting education research, suggest that the publication of journal quality guidelines by organisations like the Australian Business Deans Council and the Chartered Association of Business Schools has negatively influenced how accounting education research is perceived. Herein, in contrast with general accounting journals that tend to have higher rankings, specialist journals focused on accounting education typically receive lower rankings, as do other subfields such as accounting history and social and environmental accounting (Hudson, 2024; Tharapos and Marriott, 2020). This is concerning for accounting academics, because a majority of business schools across the globe rely on certain metrics of quality, such as journal rankings, to employ, assess, support and/or promote academics across different fields of business (O'Connell, De Lange, Stoner and Sangster, 2020; Guthrie, Parker, Dumay and Milne, 2019).

Situations like these pose risks for accounting education inspired academic researchers, whereby "... scholars who have been active researchers in branches of the discipline in which the specialist journals are rated lowly are likely to be disadvantaged not only in terms of resourcing, but also in terms of career development opportunities" (Wilson, 2011, p.543). The

impact of this is reflected in Hudson's (2024) examination of the long-term effects of journal rankings on the outputs of academics in particular research areas, such as accounting education in the UK. Herein he reports a decline of accounting education research, by UK academics, in accounting education-based journals. This is denoted as the enduring poor rating of journals in this stream, with implied negative impacts for aspiring and continuing accounting researchers in this field.

Another caveat affecting the attraction for, and subsequent publication of, accounting education research relates to the methodologies employed. As evidenced by the dedicated literature reviews of accounting education-based research (e.g., Apostolou, Dorminey, Hassell and Rebele, 2015, 2016, 2018; Apostolou, Dorminey, Hassell and Rebele, 2017; Apostolou, Dorminey, Hassell and Hickey, 2019; Apostolou, Dorminey and Hassell, 2020, 2021, 2022; Apostolou, Churyk, Hassell and Matuszewski, 2023), it commonly employs qualitative methodologies (i.e., case studies and interviews), which may face bias compared to the quantitative approaches commonly used in other fields of accounting. Furthermore, these studies are considered under-theorised (Fogarty, 2014). Differences in methodology and theorisation can affect the likelihood of publishing accounting education research.

Other critiques have questioned the contribution of accounting education research, emphasising its lack of attention to the main issues pertaining to accounting education practice and the line of inquiry focusing on general accounting education topics (Rebele and St. Pierre, 2015), often characterised by descriptive articles, instructional resources or educational case studies as opposed to thorough empirical investigations (Apostolou, Dorminey, Hassell and Rebele, 2015). Therefore, to achieve methodological rigour, accounting education research requires robust methodologies that ensure the validity and reliability of results (St Pierre, Wilson, Ravenscroft and Rebele, 2009). The challenge is that developing such design and

methods can be complex and time-consuming for the accounting researcher bound by research performance targets.

In an attempt to shed light on the significance, importance and contributions of accounting education research, and subsequently raise its profile amongst accounting academics, some scholars (e.g., Sangstar et al., 2015) have dedicated themselves to unleashing the impact of accounting research and heightening the ranking of accounting authors' publications. In doing so they seek to shed light on the impact and quality of accounting education research. For example, due to concerns with previous research (e.g., Holderness, Myers, Summers and Wood, 2014) not providing a comprehensive international ranking of academics and universities invested in accounting education research, and consequently marginalising the impact accounting academics have on accounting education research, as well as their research achievements, Bernardi, Delande and Zamojcin (2016) attempt to 'level the playing field' by ranking accounting education authors, examining trends in accounting education research, and the impact of accounting journal rankings for accounting academics in Australia, Canada, New Zealand and the UK. If this is not established, there is a risk of losing the ability to attract and retain accounting educators. This is evident in recent research examining emerging academics, namely PhD students, perception and preparation for their tenured academic careers. While doctoral students aspiring to enter and stay in academia are increasingly focused on publishing in journals during their doctoral studies (Sampson and Comer, 2010), Khosa et al. (2020) find that doctoral education is constrained to certain research objectives and methods, underpinned by a focus on publications in highly regarded journals. The challenge is that given the poor 'exchange rate' accounting education offers compared to its counterparts in mainstream accounting research, the incentive to attract new academic entrants into accounting education research is limited (Tharapos and Marriott, 2020).

Irrespective of institutional support and recognition for accounting education-based research, accounting academics with a passion for teaching and pedagogy may be more inclined to publish in accounting education compared to their colleagues who pursue research interests in other technical area of accounting. Herein their passion to research and publish accounting based education studies heightens as new trends and changes emerge in the accounting profession. For example, based on recent demands in the accounting industry for technology, AI, automation and the like, there has been growing interest in integrating technology (Ozdil, Khosa, Tharapos and Burch, 2023) and ethics (Gray, Bebbington and McPhail, 2015) into the accounting curriculum, which subsequently influences the type of accounting education research being conducted. Furthermore, attempts are being made to address the stagnation of accounting education research by exploring ways to bridge the gap between the needs of the accounting profession and industry, and the needs of accounting academics. For example, by directing accounting education researchers' efforts towards teaching accounting based on real world accounting practices instead of hypothetical accounting perspectives, Everard, Kim, Lin and Pierre (2024) try to tie the knots between the needs of accounting practice, mainstream research and accounting curriculum and pedagogy practices.

As this suggests, accounting academics face numerous pressures and challenges in publishing research related to accounting education. Balancing the demands of publication, maintaining methodological rigour, and ensuring relevance to both academia and practice requires considerable effort and strategic planning. While there is a dedicated community of accounting scholars publishing in accounting education, the overall volume of publications, available journals, and institutional support tends to favour traditional areas of accounting research. Factors such as institutional focus, personal interest, publication outlets, and methodological preferences appear to play significant roles in influencing this trend. This

landscape poses challenges for those focused on educational research and the continued stagnation of the field, making it vital for the accounting academic community to recognise and elevate the significance of this field. Accordingly, for the sustainability of the field and enhancing the quality of accounting education research, it is important to examine personal, environmental and behavioural processes.

Theoretical framework

Social cognitive theory

Social Cognitive Theory (SCT) provides a behavioural model that guides understanding of how individuals function from a psychosocial perspective (Wood and Bandura, 1989). Its three categories of processes, namely personal, environmental, and behavioural, each contain a list of characteristics (see Figure 2). Personal processes, which relate to cognitive and affective states, include self-efficacy, goals, values, and outcome expectations. Environmental processes include the characteristics of social models, feedback, standards, and rewards. Behavioural processes, considered distinct from internal qualities, include effort and persistence (Schunk and DiBenedetto, 2020). In our study, which investigates the agency of accounting education researchers as they perform in their roles and construct their scholarly identities, we consider their personal and behavioural responses to potential enablers and inhibitors of agency.

SCT highlights how these categories, and their associated determinants, mutually interact and influence each other bidirectionally, impacting the development of motivation and agency (Schunk and DiBenedetto, 2020). Further, in contrast to earlier career development models (see Vroom, 1964), SCT posits that behaviour is a co-determinant that interacts with, rather than just being considered a result of, environmental and personal processes (Lent, Brown and Hackett, 1994). The basic premise underlying SCT is that personal and environmental factors affect behaviour. In turn behaviours affect personal and environmental factors in a continuing

cycle of interaction and influence through which individuals exercise personal agency (Lent, Brown and Hackett, 1994). Individuals use self-regulatory processes, namely thoughts and behaviours that are oriented towards the attainment of one's goals (Karoly, 1999), to foster agency and well-being (Schunk and DiBenedetto, 2020).

“Self-regulation includes motivational processes and, in turn, can influence motivational processes” (Schunk and DiBenedetto, 2020, p.5). Herein a motivational process is a personal drive that results in behavioural processes, including effort, persistence, and achievement (Schunk and DiBenedetto, 2020). Motivation comprises processes including self-efficacy, social comparisons, goals, outcome expectations, values, and attributions (Schunk and DiBenedetto, 2020). Individuals self-regulate their motivational and performance outcomes through regulation of their behavioural processes of effort and persistence. It is posited that whereas motivational processes set the ground for goal setting, self-regulation enables the reaching of goals and performance outcomes (Schunk and DiBenedetto, 2020).

Within SCT's personal processes we focus on the following core determinants as critical determinants in forming a career trajectory and developing personal agency; self-efficacy, values, social comparisons, outcome expectations, and goals. The role of agency and the attainment of performance outcomes is governed through self-regulatory mechanisms, including self-efficacy which relates to individuals' beliefs in their abilities to mobilise courses of action that offers them control over events (Wood and Bandura, 1989). Self-efficacy is considered an important and pervasive determining factor regarding personal agency (Bandura, 1989) and when forming a career trajectory (Lent, Brown and Hackett, 1994). Its processes relate to people's thoughts and judgements of how capable they are, which in turn impacts their subsequent performance (Bandura, 1986). The environmental process of feedback is an important determinant in the formation of self-efficacy (Schunk and Di Benedetto, 2020), building self-efficacy when positive, highlighting the bidirectional nature of the SCT model.

Self-efficacy is a dynamic trait that interacts with other traits and does not necessarily have an objective relation to skill levels in individuals (Lent, Brown and Hackett, 1994). While individuals may possess similar skills, the same individuals may act inconsistently under difficult conditions, with self-efficacy offered as a key determining factor in this outcome. Self-efficacy relates to having a resilient self-belief that enables the control of performance, even under difficult conditions (Wood and Bandura, 1989). For instance, self-efficacy is enhanced with performance successes, whereas failures can create self-doubts and reduce feelings of self-efficacy. Although our values and abilities guide our interests toward particular activities that lead to performance outcomes and the satisfaction of our values, this is heavily mediated by self-efficacy beliefs (Lent, Brown and Hackett, 1994).

A further way to strengthen self-belief is through the effect of social comparison on performance. Social comparison is a personal process where people compare themselves to others, for example to peers, to understand their abilities, opinions, and emotions (Schunk and DiBenedetto, 2020). It is distinct from modelling, where people look to others in understanding how to behave in particular situations. In the environmental process of modelling, social models act as important enablers because they build self-efficacy through an observer identifying that a particular outcome can be modelled and therefore achieved (Schunk and DiBenedetto, 2020). People focus on models they believe will satisfy their outcome expectations.

Whereas self-efficacy is one's judgement of their ability to perform an activity, outcome expectations relate to the likely consequences expected of that behaviour (Locke, 1997). A person may have high self-efficacy expectations but there may be potential barriers to achieving the desired outcome (Betz, 2004). Although there is a dual relation regarding self-efficacy and outcome expectations, self-efficacy is considered to be the stronger of the two when quality of performance matters. However, when there is a looser link to quality of

performance and outcomes, then outcome expectations may make an independent contribution to behaviour (Lent, Brown and Hackett, 1994). When expected outcomes are more highly valued as a result of our interests, then actions will be increasingly directed towards those goals (Lent, Brown and Hackett, 1994). The environmental characteristics of rewards supports outcome expectations and levels of interest in activities. In the context of this study, outcome expectations relate to academics' performance expectations regarding journal rankings and promotion.

Bandura (1986) argues that the anticipation of self-satisfaction has an influential impact on the development of our interests (Lent, Brown and Hackett, 1994). As values relate to our preferences, Lent, Brown and Hackett (1994) argue that the outcomes we anticipate relate to the value and importance we place on an activity, with a connection between self-efficacy, outcome expectations, and goal systems. Goals relate to future outcomes where it is necessary to create motivators in the present time to achieve a future outcome (Bandura and Wood, 1989). Further, goals play an important role in self-regulating behaviour, because by setting goals, individuals direct their behaviours which sustains engagement in an activity over long periods of time (Schunk and DiBenedetto, 2020), leading to the likelihood of desired performance outcomes (Lent, Brown and Hackett, 1994).

Attainment of challenging goals is guided by the environmental process of setting standards, which creates self-satisfaction that in turn increases self-efficacy and associated interest in the activity (Lent, Brown and Hackett, 1994). It is through the process of setting goals, arising through a combination of our interests, self-efficacy, and outcome expectations, that we develop a sense of personal agency with regard to our career choices (Lent, Brown and Hackett, 1994).

Silent resistance

Scott (1985, 1989, 1990) diverges from the traditional conception of resistance, directing his attention towards modest, decentralised manifestations of resistance that appear inconspicuous but effectively contest prevailing power structures through routine actions. In doing so he highlights the significance of subtle, yet impactful daily behaviours, by individuals that “require little or no formal coordination” (Scott, 1989, p.35). As these actions lack explicit political expressions, such as demonstrations or campaigns, they typically operate in the shadows, often appearing routine and mundane (Drujon d’Astros and Morales, 2023; Perray-Redslob and Morales, 2023).

False compliance, evasion, passivity, gossip, sarcasm, and mockery represent various forms of ‘infrapolitics’, generating ‘hidden transcripts’ that confront particular power dynamics and engender or fortify alternative ones (Scott, 1985, 1989). For example, gossip should not be construed merely as the act of discussing others in their absence, but rather as a deliberation within the subordinate group concerning group identity that serves as a critique of those in positions of power (Bigoni and Awaisa, 2024). Beyond scrutiny of those in positions of power, individual subordinates engage in discussions concerning their unique modes of communication and behaviour, fostering cultivation of distinct forms of consciousness. These tactics, employed by the less powerful, are utilised covertly and inconspicuously rather than in an overt and readily observable manner (Scott, 1990).

In elaborating on the concept of infrapolitics, Scott (1990) differentiates between public transcripts and hidden transcripts. Public transcripts encompass the discourses, interactions, and social structures that align with the authority of dominant elites, presenting a favourable image of themselves and rationalising their power. In contrast, hidden transcripts consist of expressions, interactions, and social arrangements that, in contrast to public transcripts, oppose

or challenge dominant narratives and remain in the shadows, obscured from public view (Drujon d'Astros and Morales, 2023).

Given the intertwined nature of resistance and power, which emerge through an ongoing process, everyday forms of resistance adjust according to the circumstances of those in subordinate positions. Herein the varied array of resistance “is nothing more than a mirror image of the variety of forms of appropriation; for every form of appropriation there is likely to be one – or many – forms of everyday resistance devised to thwart that appropriation” (Scott, 1989, p.37). However, individual actions alone do not constitute resistance. Their characterisation as expressions of resistance stems from their opposition to the ideology inherent within the underlying power dynamic. Scott contends that any delineation of resistance ought to incorporate, to some extent, consideration of the intentions of the agents involved. Individuals participating in acts of resistance must demonstrate a political motive or, at the very least, exhibit a consciousness aligned with class antagonism while undertaking such acts of resistance. For example:

a peasant soldier who deserts the army is in effect “saying” by his act that the purposes of this institution and the risks and hardships it entails will not prevail over his family or personal needs. ... a harvest labourer who steals paddy from his employer is “saying” that his need for rice takes precedence over the formal property rights of his boss (Scott, 1985, p.301).

Scott (1985) argues that the primary indicators of resistance are intention and consciousness, as opposed to the outcome, as acts of resistance typically fall short of attaining their intended objectives. Lilja and Vinthagen (2018) delve deeper into this notion arguing that everyday resistance often serves to reconstruct social institutions, foster community ties, and shape political subjectivity, thereby challenging forms of domination without necessarily achieving total emancipation.

Research design and method

To gain in-depth understanding of the factors that influence accounting academics motivation to engage in research related to accounting education, we employ a qualitative research methodology. This aligns with our research aim of gaining a deeper understanding of the motivations behind accounting academics' focus on educational research.

In recruiting participants, following Ozdil, Khosa, Tharapos and Burch (2023), we employed a purposive sampling approach that involved first scrutinising the websites of the 38 public and three private universities in Australia (University Chancellors Council, 2025) to identify accounting academics. Next, we examined their profiles to assess research interests and analysed their publication lists to identify those with a focus on accounting education. This yielded a sample of 69 academics. After excluding the four authors, using email we reached out to the remaining 65 academics, with a follow-up message sent to non-respondents 4 weeks later.

Using an interview protocol that combined semi-structured and open-ended questions (Cassell and Symon, 2004), between June and September 2024 we conducted 21 interviews via Zoom stopping here as theoretical saturation was reached. The interview protocol, which comprised questions developed based on themes derived from reading the literature and the theoretical framework (see Figure 1), supported rigour (Castillo-Montoya, 2016) during data collection that involved multiple interviewers (Boutain and Hitti, 2006). Prior to data collection, the interview questions were pilot tested for clarity and appropriateness, which led to minor refinements¹.

As reported in Table 1 below, our sample comprises academics from Lecturer to Professorial level, with the majority of participants being female. Given 80.9% had worked for more than 15 years in academia, they posed considerable experience upon which to reflect.

¹ Our study was approved by a Human Research Ethics Committee at an Australian university.

Table 1: Participants' demographics

Demographics	Total N = 21
Gender	
Male	8 (38.1%)
Female	13 (61.9%)
Academic position	
Lecturer	3 (14.3%)
Senior Lecturer	11 (52.4%)
Associate Professor	5 (23.8%)
Professor	2 (9.5%)
Average number of years in academia	
1-5 year(s)	1 (4.8%)
6-10 years	2 (9.5%)
11-15 years	1 (4.8%)
16-20 years	8 (38.1%)
21-30 years	7 (33.3%)
Over 30 years	2 (9.5%)
First language	
English	15 (71.4%)
Other	6 (28.6%)

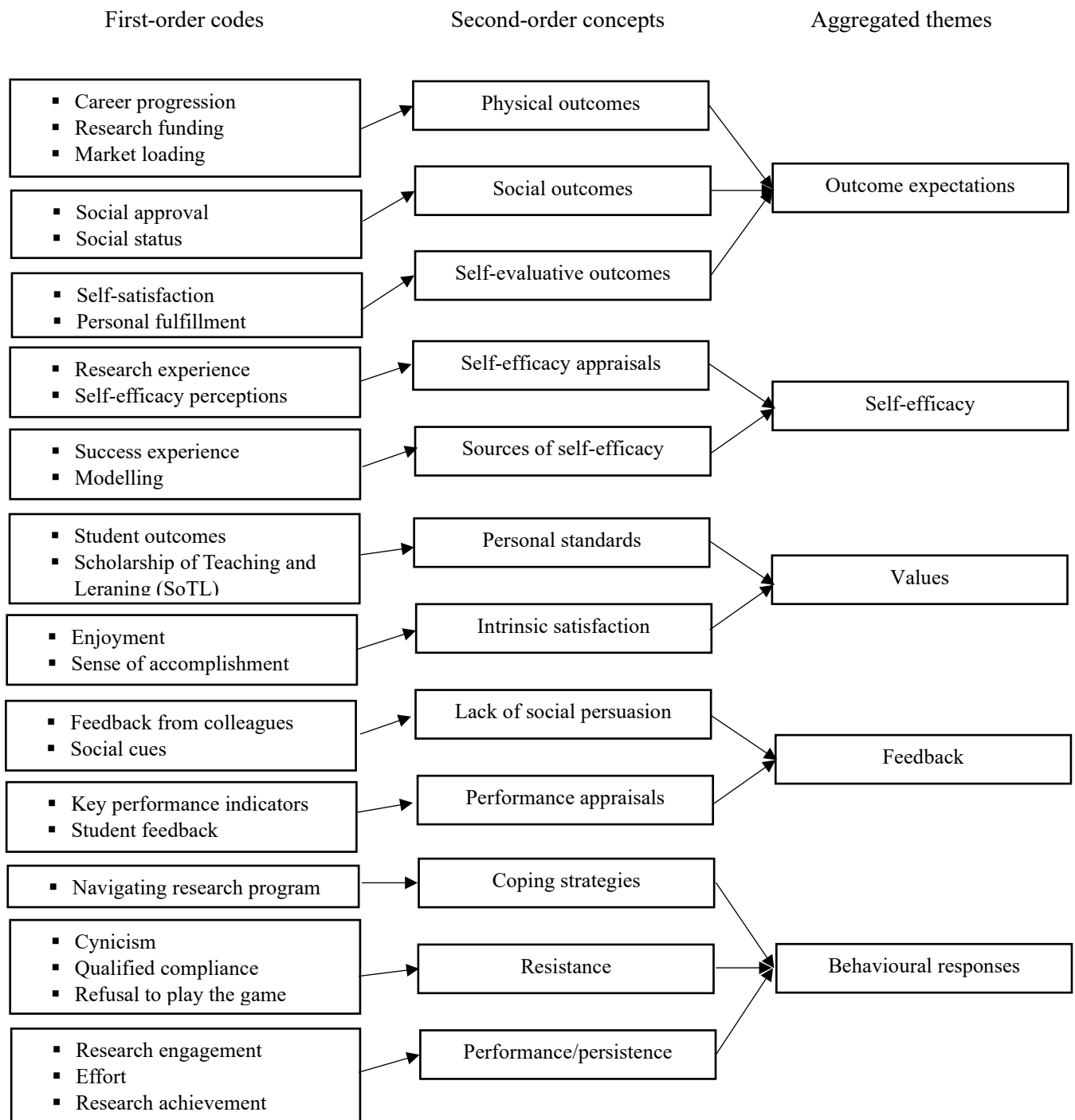
Our interpretive methodology employed a hermeneutic approach wherein we, as researchers, analysed and interpreted text, including the interview transcripts, in relation to the context under investigation (Wright and Losekoot, 2010). Acknowledging that this approach is inherently constrained by our own lifeworld, which shapes and limits our ability to fully comprehend and interpret the lifeworld of the "other" (Wright and Losekoot, 2010), given qualitative research is fundamentally rooted in a social constructionist perspective (Tomkins and Groves, 1983), we recognise the importance of reflecting on our role in co-constructing meaning. Herein, through our creative interpretation, we actively contribute to the construction of a new reality that emerged between the text we analysed and the phenomena we sought to observe (Covaleski and Dirsmith, 1990).

Further, as all authors of this paper are actively involved in accounting education research, this likely facilitated a sense of empathy, creating an environment conducive to candid dialogue. This alleviates concerns about potential judgements regarding challenging aspects of one's research journey. Moreover, the positionality of the authors provides different perspectives, as one is an experienced senior researcher, two are mid-career researchers, and one is an early-career researcher. Recognising that the peer dynamic could evoke emotional responses among interviewees, as the study's emic perspective inherently risks eliciting self-referential issues (Murchison, 2010), empathy was essential. This required careful and collective regulation through self-reflection, mindfulness, and establishing boundaries (Brinkmann and Kvale, 2014).

Data analysis involved three stages. First, each interview was transcribed verbatim and coded (see Figure 1) using both inductive and deductive approaches (Zalaghi and Khazaei, 2016). Herein, to minimise bias, following the approach outlined by Khosa, Wilkin and Burch (2024), one researcher coded each section of the transcripts using NVivo 15 to identify key meanings (Tracy, 2013), while a second researcher independently coded half of the transcripts. For example, the response "it's continuing looking at those various avenues for accounting education funding, which is not easy to come by, but it's something that I will be sort of aiming for going forward" was coded as "research funding". Next, differences in intercoder interpretations (Braun et al., 2019) were discussed and re-examined to identify reasons for the differences. Ultimately, intercoder agreement was achieved at a rate of over 85%.

Second, the initial codes were grouped into broader concepts; for instance, "career progression", "research funding", and "market loading" were combined under the overarching category "physical outcomes". Third, larger concept codes were organised into aggregated themes: "outcome expectations", "self-efficacy", "values", "feedback", and "behavioural responses".

Figure 1



Findings

Outcome expectations

Our analysis suggests that participants' outcome expectations significantly influences their research trajectory and behavioural choices in pursuing accounting education research topics.

While initially participants held positive expectations across multiple outcome dimensions, their experiences demonstrate a marked disparity between anticipated and realised outcomes. Physical and social outcome expectations are largely unfulfilled, with participants reporting limited access to research funding, fewer publications in top-tier journals, and a lack of recognition from mainstream accounting researchers. As Participant D reflects, *“But the ABDC Council rarely looks at education journals – even in the ABDC list, there are very few education journals. So, if we are to do any education-focused research, we really have to make sure they are Q1s ... Scimago ... and the time it takes now for me to do one of those journals versus an auditing journal, I get more bang for my buck if I now focus on auditing”*. Moreover, several participants noted that their research was often perceived as second-tier or less important by senior colleagues, leading to challenges in career advancement and departmental support. For example:

So, in policy statements and in debates and discourse, our managers say, ‘Yeah, education researchers are equally considered,’ but in practice, I mean, as you know, it is not like that. It is more of publication ... A-star will weigh more ... There was a conference somewhere, in education, and I was told it's not a priority of the faculty, so I couldn't go. So many accounting journals, I don't think they publish here and it's dominated by quantitative. Yes, we have a few qualitative journals
(Participant C)

Interestingly, despite these challenges, participants consistently report high levels of self-evaluative outcome satisfaction. Pursuing research in accounting education provides them with a deep sense of personal fulfillment and intellectual satisfaction that transcends conventional academic metrics. As Participant H emphasises: *“I was inspired to do work in the area because I thought we were doing something that was innovative ... we actually got it published and it's getting lots of citations ... So, I think it's anything that could be utilised by others ... it could actually help people to learn better, learn more about accounting and appreciate it better”*. Intrinsic satisfaction serves as a crucial motivating factor, with participants describing their work as "meaningful" and "worthwhile". These positive self-evaluative outcomes help

compensate for unfulfilled physical and social expectations, enabling them to persist in their chosen research path despite external challenges.

Values

Personal values and lived experiences play a key role in participants selection and persistence of accounting education as a research field. Several expressed intrinsic interest and commitment to students, which directly influenced their decision to pursue research in accounting education. For example, Participant L noted: “So, for me, personally, it’s my interests, it’s where I find sense of purpose and meaning in what I do. So, the work – well, you would know the research in education, and also in areas that are not mainstream, are not recognised as much in accounting. So, I’m not doing it for points or that type of thing”. Similarly, for Participant K, her research focus on accounting education was shaped by her own background: “so, I worked for [organisation deidentified] for two years, and what originally got me interested in accounting education was my experience there ... then that kind of led me to wanting to improve it and make it worthwhile kind of thing”.

For these academics, alignment between personal values and research interests serves as a source of motivation and resilience, particularly when faced with institutional pressures to conform with performance metrics. Many view their work as a means to challenge a dominant managerialist approach to research. As Participant R explained:

I just feel that there are so many people doing that sort of research, and I didn't really see very much relevance for the profession. And it's very technical, relying on a lot of computer-modelling ... it just seemed to be research for the sake of doing research, for the sake of doing the sort of research that would attract grants and get published in A and A-star journals, and that's not what I'm about ... I want to do teaching, and I want to do research that's relevant to my teaching.

This connection between personal values and research focus aligns with social cognitive theory's emphasis on the dynamic interplay that occurs between individuals and their contexts.

Feedback: Social discouragement

By pursuing research in accounting education, participants consistently articulated experiences of social discouragement, undermining their self-efficacy. These encounters, manifested through multiple interpersonal and structural mechanisms, challenged their perceived capability to progress their academic career while conducting educational research. For example, several described encountering explicit scepticism from other academics who questioned the legitimacy of their research interests. Typical is Participant R, who emphasised that: *“I genuinely believe that it's still kind of looked down on, as being a soft option, something that you do if you're not good enough to do research in other areas. ‘Oh well, there's always accounting education,’ and for people that become teaching focused, that's what they're told”*. Further, the limited number of top-ranked journal outlets that publishes accounting education research exacerbates these experiences, highlighting the adverse impact of structural mechanisms such as journal rankings on accounting education scholarship. For example:

I guess some advice I got along the way was it's risky to do a PhD in accounting education because there's not a lot of places to publish. If you want to excel, I guess, or expand in your academic career, then don't do your PhD in accounting education, was the advice I was given from several people. So that was partly why I didn't go into accounting education for my PhD. *(Participant M)*

Moreover, departmental power dynamics contribute to feelings of marginalisation, wherein several report ‘a lack of encouragement’ and ‘under-appreciation’ from department heads to pursue accounting education research. Participant C shared: *“all departments, I think, have got priorities and accounting education is not a priority. So, it may not be explicit, but you would be encouraged to do more research, say, in corporate sector, like disclosures”*. These invalidating experiences create significant psychological barriers, compelling some participants to question their research capabilities and academic belonging. For example:

For many years, it wasn't just discouraged, it was actively blocked. So, everything I tried to do in that space, I had to overcome many, many, many hurdles ... I was told last year that my work was of no value to the department. (*Participant L*)

Whilst interpersonal and structural inhibitors present challenges for accounting education research, these do not always discourage participants from pursuing accounting education scholarship. As Participant A shared: *"I have a bit of a stubborn streak. So, when people were telling me, 'You can't do accounting education research because nobody will take it seriously. You'll never get it published in a good journal.' I just said, 'Well, guess what? I'm going to prove you wrong'"*. In progressing their academic career, participants often supported their promotion case with achievements in service and teaching roles, as accounting education research on its own proved insufficient. For example, Participant Q noted, *"I had to work quite hard in getting other kinds of recognitions to back it ... it does feel sometimes as though you're swimming upstream"*.

Self-efficacy and behavioural outcomes

Concerning experiences, our findings show self-efficacy as a critical determinant of academic research pursuits in accounting education. Participants with higher self-efficacy demonstrate remarkable resilience in navigating environmental challenges, consistently reporting greater motivation to pursue pedagogical research, develop innovative approaches to teaching, and persist despite limited institutional support or recognition. Notably, these individuals characterise their research journey as an opportunity for intellectual exploration rather than a constraint. Their strong sense of personal capability enables them to reframe potential barriers as challenges to be strategically addressed, thereby transforming perceived limitations into competitive advantages within their research endeavours. For example:

But then I guess I didn't mind the experience. And that was when I started to open my eyes to the journal [name deidentified]. So, I started to look into what it takes, what are people doing with those. Then I decided to write another case that was to be targeted there. So, I ran the case, got all the efficacy [data] - pre and post.

Submitted it, got a revise and resubmit. But it was a tough revise and resubmit, I have to admit. Like a huge learning curve, because I wasn't probably really the expert at this point ... but I learnt so much off that. (*Participant P*)

I never dreamed that I'd be working in a university and have a PhD. So, it's pretty novel for me. And to see like I get publications and people are actually citing it ... I've put my heart and soul in what I've done, and I don't think I could have done any better ... I'm completely happy with what I've done. (*Participant H*)

Further participants report frequently engaging in social comparison with colleagues pursuing mainstream accounting research, which influences their self-efficacy beliefs. Herein, when comparing their research outcomes with their counterparts they consistently describe feeling “second-class” or “marginalised”. These social referential comparisons appear to stem from standardised metrics and journal rankings that predominantly favour mainstream accounting research. For example:

There aren't very many educational or history journals that are top-tier, except for accounting history and accounting education, I guess, and a couple of others, but nowhere near as many say so if you're publishing in capital markets or financial accounting ... But in terms of the research requirements at universities, I think they've certainly increased ... So, it's become quite difficult and I wouldn't even recommend an academic career to a young person. (*Participant R*)

The impact of these social comparisons on participants' self-efficacy manifests in complex ways. Whilst most participants exercise resistance that manifests in subtle ways, others describe developing coping strategies to manage the challenges associated with accounting education research. Degree of proximity to career progression goals plays a significant role in such behavioural outcomes, wherein individuals whose goals are linked with career progression are more willing to use coping strategies. These result in behavioural and cognitive actions to address challenges that surpass individual resources. For example, Participant L, who has aspirations to achieve academic promotion, describes her intentions to navigate her research focus away from accounting education due to the interpersonal and structural challenges:

I thought it would count towards promotion ... I found that to be really disappointing, actually. And it's the first time I've actually thought of cutting back

on education work ... even though I want to do this to help the students, but there's only so many times you can keep going up against these hurdles and then – you know. It's like banging your head against a brick wall. (*Participant L*)

Similarly, Participant T identified, as an external stressor, a limited number of top-tier journal outlets suitable for accounting education research, which is important for career progression by him. Consequently, he employs adaptive coping strategies to achieve better career outcomes. For example, *“There are only a few journals in accounting education which are ranked high and then to publish account education related research in mainstream journals is extremely hard ... top north American journals ... So, that was sort of the reason for, you know, reducing my focus on accounting education. But still, it's something that I'm interested in”* (Participant T). This highlights the competing pressures between interest and agency on the one hand, and career-focused approach on the other.

Similarly, resistance emerged as a crucial mechanism through which participants reconstructed their self-efficacy and sustained their motivation to pursue accounting education research. As academics are typically “trained in analytical thinking and inured to critique” (Anderson, 2008, p.252), data shows details of various ways in which participants seek to resist managerialism. This resistance manifests in both cognitive and behavioural dimensions. Some develop adaptive cognitive strategies to maintain their research agenda by reframing their peripheral position as a unique strength rather than a limitation. However, this psychological adaptation often requires significant emotional labour and ongoing negotiation in academic identity.

Individuals' responses vary amid feelings of discomfort and conflict between the subject position offered within the academic structures or reward systems, and their own interest, often involving confrontation and reflection of their own academic identities. For example, Participant A commented: *‘I know I'm the minority’* and *‘you kind of have to almost prepare yourself for the fact that you're going to be considered not to be a real researcher’*. These

highlight the process of knowing oneself or their subject position and dealing with the tension. Herein, gaps between Participant A's subject position (Accounting education research) and alternative subject positions (mainstream/dominant research) contributes to a subtle form of resistance, i.e., cynicism, illustrating the role of contradictions in the process of resistance. Further, their phrase *'I have not been seeking promotion'* suggests that her expressed goals do not appear to align with career progression, which might also explain her choice of exercising resistance.

My personal view versus what I think the academia thinks, I think academia considers it to be second-class, possibly even third-class. You know, this is the research you do if you can't actually do real research. For me personally, I actually think it's far more important than capital markets research because I'm not convinced that the capital markets work, otherwise there wouldn't be so many corrections ... I think it has the potential to ask far more important questions than most of the mainstream research. I know I'm in the minority, but, you know, I think realistically you kind of have to almost prepare yourself for the fact that you're going to be considered not to be a real researcher, and you've got to be convinced in and of yourself that actually you are ... I have previously been called unambitious, possibly even lazy, because I have not been seeking promotion.
(Participant A)

Cognitively, participants actively reject dominant metrics of success, developing alternative frameworks for evaluating the impact and value of their work. As Participant G noted, *"I was much more focused on the management accounting space earlier on. What instigated a lot of the shift was not only the issues that I faced in the classroom and dealing with those issues but also I felt the [accounting education] work was much more impactful, you know, so had a clear impact on our practice, which is teaching and learning. The management accounting work, while somewhat interesting, it wasn't as clear what the impact was going to be on industry ... I felt much more motivated to do the research because I could see the impact ... other educators were interested in building on the practice or duplicating the practice that I'd undertaken into other disciplines and faculties"*. This cognitive resistance served to protect and enhance self-efficacy by creating personalised standards of success that aligned with participants' research values and objectives. Similarly, Participant C resisted

journal metrics by prioritising the impact of his academic endeavour rather than the ranking of the publication:

I do what interests me really, try to get meaning out of life and carry on, really. Hopefully what I do, in accounting education, have some contribution to literature and practice. (*Participant C*)

Some acknowledged judging their research quality against traditional academic values and norms as opposed to excessive focus on journal metrics. For example:

I probably wasn't motivated by the metrics. So, I'm happy with my lot. It doesn't probably bother me that I'm not a professor ... It's probably more of a have I done a good job at researching? Have I done my share in the research team? Have we got it in a decent publication? (*Participant U*)

Participants acknowledge complying with performance standards in minimal and pragmatic ways, providing evidence of qualified compliance. For example, Participant U shared her approach to resisting the performance appraisal process by providing details of how she allocated her research time rather than demonstrating tangible outcomes. Herein, her phrase '*it's probably just spinning a yarn*', demonstrates that academics do not always support the practices they comply with:

I probably have just tried to account for time, what I've done with my time ... Because all work models at the end of the day are based on time. So, if you only get 20% for research, you can say well actually that was one day a week, and this is what I did with it ... It's probably just spinning a yarn. That's probably how I've overcome it. (*Participant U*)

For some, seeking resistance to journal metrics and quantifiable measures manifests in withstanding the desire to advance their career. Participant I not only describes the perceived insignificance of accounting education as a research field based on journal rankings but also her willingness to face the consequences for her academic career: "*accounting education would not be seen to be as important as a number of, say, sustainability accounting and all that ... It's sort of a consequence of almost the journal rankings ... So, it is hampering my career trajectory in that sense. And there's probably not much I can do about that. However, I wasn't prepared to jump ship and just do something that I wasn't interested in it. It has to relate to the*

students getting a gain for me". Similarly, Participant A's excerpt highlights how resistance manifests through refusal to *'play the game'*:

If they don't like it, then they can fire me ... It won't stop me from being curious and doing whatever it is that I like, but at this point in my life, I've just said I'm done with playing all of these games that they play and can we please just be realistic? (*Participant A*)

The behavioural dimension of resistance seemingly reinforces participants' self-efficacy through collective action and network building. Herein participants describe creating informal support networks with other education researchers, which serve as alternative reference groups for social support and encouragement. For example, Participant E explained: "*I think she [senior colleague] kind of cottoned on that, actually, you have great passion and interest in this and you should be doing work in scholarship of teaching and learning. So, I was initially going to go for the grant we were like "Let's make it a research project too." So that's been helpful ... I guess, just more broadly, some of the colleagues as well. We've talked about doing projects together in education*". These networks not only provide emotional support but also create opportunities for collaboration and knowledge sharing, thereby enhancing participants' perceived capability to conduct impactful research despite structural constraints. The interplay between social support and self-efficacy appears to create a self-reinforcing cycle, where engagement with other accounting education academics strengthens self-efficacy, which in turn motivates continued engagement in accounting education research despite institutional pressures to conform to mainstream approaches. For example:

I've been part of the AFAANZ special interest groups in accounting education ... They are just awesome because you leave so invigorated. You've heard so many wonderful things that people are doing, and you just get new ideas and you meet people who are just as interested in accounting education as you are. (*Participant H*)

Discussion

Our study extends literature on marginalisation of accounting education research (Hudson, 2024; Marriott et al., 2014; Tharapos and Marriott, 2020) by integrating personal, environmental, and behavioural processes in understanding research performance and agency. Although prior research highlights the challenges associated with journal rankings for accounting education research (Hudson, 2024; Tharapos and Marriott, 2020), our study uses social cognitive theory to demonstrate the critical role of self-efficacy, values, and outcome expectations in explaining performance and persistence in accounting education research pursuits. Despite interpersonal (social discouragement) and structural mechanisms (journal rankings) that challenge perceived capability to progress academic careers, accounting education researchers' self-efficacy and values support their research pursuits.

Whilst self-evaluative outcomes (i.e., self-satisfaction) are shown to foster research interest, physical and social rewards appear to be lacking. Herein, the most valued reward in pursuing accounting education research is derived from the personal satisfaction of enhancing student learning outcomes, rather than tangible (monetary or social) outcomes. Attainment of research goals (i.e., journal publications) in accounting education does not always lead to career progression and is considered second-tier in academic circles, leading to unfulfilled monetary and social outcomes.

Prior accounting literature shows that the influence of neoliberalism on the higher education sector manifests in pressures including: staff burnout (Vesty et al., 2018); job dissatisfaction (Pop-Vasileva et al., 2014); and poor well-being and poor work quality (Steenkamp and Roberts, 2020). However, evidence of the impact of personal and behavioural processes on increased accountability measures is limited. Whilst prior studies present some evidence on the influence of performance measurement systems on behavioural changes in accounting academics (Gebreiter and Hidayah, 2019; Hudson, 2024; Khosa et al., 2020;

Martin-Sardesai et al., 2021), conceptualisation of resistance offered by accounting academics is lacking. We contribute to this understanding by extending Scott's idea of resistance to neoliberal policies in accounting academia. Specifically, we respond to the calls made by Perray-Redslob and Morales (2023), Drujon d'Astros and Morales (2023) and Allain et al. (2021) to cultivate a systematic comprehension of resistance within the realm of accounting, focussing on microlevel dynamics and cultural contexts, which have received less scrutiny. Our findings reveal that accounting education researchers choose dispersed forms of resistance manifested through cynicism, qualified compliance, and evasion as a resistance strategy over visible and organised resistance tactics. Whilst our findings contradict earlier studies that assume resistance needs to be vocal (see, Oakes et al., 1998; Prasad, 2015; O'Leary and Smith, 2020), it supports an emerging body of literature that view hidden transcripts as a form of resistance (see, Bigoni and Awais, 2024; Perray-Redslob and Morales, 2023; Drujon d'Astros and Morales, 2023).

In contrast to earlier studies that outline external factors (e.g., audit culture, journal rankings, increasing international students, higher student-to-staff ratios) as a source of pressure for accounting academics (Kallio et al., 2020; Martin-Sardesai et al., 2020; Martin-Sardesai et al., 2021; Steenkamp and Roberts, 2020), our findings highlight the internal pressures that manifest through social discouragement and stigma from fellow academics, which contribute to additional strain for accounting education researchers, necessitating a need to legitimise their research internally.

Further, as reported in recent accounting studies (see, Khosa et al., 2020; Martin-Sardesai et al., 2021; Pop-Vasileva et al., 2014; Steenkamp and Roberts, 2020; Vesty et al., 2018), there is growing concern about the unattainable performance measurements imposed by managerialism. Herein, accounting academics find themselves unable to depend on governmental intervention to counteract the dominance of managerialism, as such intervention

is poised merely to usher in alternative metrics of performance, potentially substituting the prevalent 'publish or perish' ethos, with indicators such as research impact, and research funding priorities already signalling an impending shift in academic priorities (Victoria University, 2022; University of Wollongong, 2019). Consequently, it is imperative to introspectively delve into the pursuit of truth, despite risk of jeopardising professional advancement and enduring potential disparagement from proponents of managerialism, in order to carve out avenues for diversity and alternative perspectives within accounting academia.

Conclusion

Overall, our study offers empirical evidence regarding the dynamic nature of personal, environmental, and behavioural processes, thereby contributing to the limited body of research on the impacts of journal rankings on accounting education as a sub-discipline (Hudson, 2024; Tharapos and Marriott, 2020). Despite evidently challenging environmental factors including journal rankings and reward systems, accounting education researchers' agency is influenced by their self-efficacy, values, and outcome expectations. Herein, accounting education researchers use their self-regulatory capabilities to gain a sense of agency. Self-regulation not only involves implementing coping strategies to achieve career goals but also exercising silence resistance to support their agency.

Several limitations restrict generalisability of our findings, including our small sample size and our context being limited to Australian universities. Future studies could extend the data set outside of the accounting education sub-discipline and the Australian context to corroborate our findings. Whilst reflexivity was used during the research process, some bias may have influenced our findings through data collection and data analysis. Thus, future research, involving quantitative methods, i.e., survey, may strengthen the validity of our

findings. Finally, whilst we focus on one role function (i.e., research), future research may focus on all three roles (research, teaching, and service/engagement) of accounting education academics to develop a holistic picture.

Whilst academics traditionally tend “to neglect their own labour processes” (Ogbonna and Harris, 2004, p.1186), accounting academics encounter comparable managerialist rationalisations and demands that critical and management accounting scholars have examined in other organisational contexts (e.g., Allain et al., 2021; Drujon d’Astros and Morales, 2023; Perray-Redslob and Morales, 2023). Thus, not only does this study aid understanding of accounting academia but may also contribute to understanding about ‘the complexities and contradictions in other workplaces’ that have embraced managerialist approaches (Harding et al., 2010, p.166). As a discipline, understanding the self and inequalities that exist in academic life are important for critically reflecting upon marginalisation processes. Such reflections include developing a better understanding of the influence of neoliberalism and its perceived semblance of mutual recognition, which subjugates individuals to conform to the instrumental goals of organisations, thereby imposing subjectivity that compromises “the possibility of a genuinely just and therefore ethical community” (Hancock and Tyler, 2001, p.581).

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