

## Introduction to the Special Issue on Accounting academia in Central and Eastern Europe

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**Abstract:** Several calls have been made to investigate the processes of change characterizing academia worldwide. In particular, the tension apparent between the ‘universal’ models (standards, rankings) on the one hand, and the cultural and social features of academia in specific countries on the other hand, was deemed very fruitful to be researched. Most Central and Eastern European (CEE) countries share a communist past and have transitioned toward a market economy, more or less rapidly or successfully. Their academic environment is characterized by common traits, but where apparent, improvements have mostly emerged through sustained individual efforts, rather than through coherent and systematic thinking of education officials. However, many challenges faced by accounting academics affiliated with institutions in CEE countries are similar, and the experience of others may prove very significant. Therefore, we want to give a more coherent perspective on the processes of change and of the evolutions happening at the regional level. The topics proposed for investigation include: the academic environment and the consequences on accounting research; the construction of the accounting academic’s identity, and the relationship between accounting education, research, and practice; and accounting education. The aim of this introduction to the special issue is to give an overview of these topics in accounting academia in CEE countries, by mobilizing our own understanding and experience, and the international literature.

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

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## 1. Introduction

Globalization significantly impacts academia worldwide. The most obvious examples are the increasing mobility of students and faculty, the systems through which academia is governed, or academic research is assessed. Universities and programs are now globally ranked. Political commitments, such as the Bologna process in the European Union (EU), the global standards, including in education, the media broadcast of 'global' rankings of universities, the 'marketization' of higher education leading to transnational migration—all put pressures on universities and their management to follow 'universal' models. But the academic environment is also shaped by local expectations and commitments, is historically rooted, and is traditionally ascribed a certain role in society. Therefore, although the modern academic environment of various countries and institutions, remote and geographically located as well, shares so many common features, significant differences are also apparent.

Several calls have been made to investigate the tensions generated by the change processes affecting accounting academia (see for example Khalifa & Quattrone, 2008; Humphrey & Gendron, 2015). Prior research conducted in developed countries that have long traditions in terms of accounting research, such as Australia, Canada, the United Kingdom (UK) or the United States of America (US), suggests negative effects of recent changes on the behavior of accounting academics, on research diversity and academic freedom (Gendron, 2008; 2015; James, 2008; Guthrie & Parker, 2014). In the same vein, research conducted in other developed settings such as Japan or countries in Western Europe finds a bias toward certain research methodologies and a change in the publication patterns resulting from such pressures (Charreaux & Schatt, 2005; Fülbier & Weller, 2011; Komori, 2015; Moya *et al.*, 2015; Pelger & Grottko, 2015). While prior research predominantly addresses these challenges in developed countries, very little is known about the situation of emerging economies. Calls have thus been launched to study the problematic academic environment of such countries (Samkin & Schneider, 2012). As Romanian natives, we find it particularly interesting to explore the tensions resulting from the contradictory influence of the local culture and history of European developing countries, traditionally lacking a research focus and with a strong emphasis on teaching and writing teaching materials, on the one hand, and of the mimetic or coercive actions of implementing international models, on the other.

This special issue is aimed at facilitating a deeper understanding of the changes occurring in accounting academia in the countries of CEE, with a regional perspective in mind. The topics proposed for investigation include: the academic environment and the consequences for accounting research; the construction of the

accounting academic's identity, and the relationship between accounting education, research, and practice; and accounting education.<sup>1</sup> The aim of this introduction to the special issue is to give an overview of these topics in accounting academia in CEE countries, by mobilizing our own understanding and experience, and the international literature.

We have organized the remainder of this paper in three main sections, and conclusions. All three main sections contain: an introduction based on the international literature, where we give brief accounts of prior international literature; a note on the way that a particular topic is addressed or perceived in CEE countries; a brief description of the papers included in this special issue, relative to the topic under consideration in the respective section. In section 2 we will discuss the matters pertaining to the academic environment in CEE countries, and the consequences on accounting research. In part 3 we turn our attention to the construction of the accounting academic's identity, including the relationship between education, research, and practice. Section 4 addresses the issues pertaining to accounting education. Finally, we conclude by stating some ways to further contribute to the development of the accounting academic environment in CEE countries. Some of these ways are challenging to be implemented in the current environment, but we need to strive to achieve them nevertheless.

## **2. The academic environment and the consequences on accounting research**

### **2.1 An introduction based on the international literature**

While the academic career represents a balance of research, teaching and service activities (Beyer *et al.*, 2010), research tends to have the upper hand in shaping the current academic environment worldwide (Hermanson, 2008). The international literature in this area includes:

- Analyses of the current practices of ranking journals and evaluation systems, and of their consequences in/on academia (in, for example, Gendron, 2008, 2015; Hopwood, 2008).
- Examinations of the structure of knowledge produced by groups of academics (within a country and/or in a journal) (in, for example, Charreaux & Schatt, 2005; Fülbier & Weller, 2011; Moya *et al.*, 2015);
- Examples of constructing the accounting academic's identity, mostly in developed, Anglo-Saxon countries, in the context of the recent tensions generated by the changes in academia. Examples include detailed accounts of academic life and conducting academic research (such as Humphrey & Lee, 2004; Gendron, 2008, 2015; James, 2008; Komori, 2015; Malsch &

Tessier, 2015), and advice to young academics (Hermanson, 2008; Beyer *et al.*, 2010) or for building a ‘successful’ academic career (Chua, 2011; Czarniawska, 2011; Messner, 2015).

- Investigations of doctoral program changes as a prerequisite for the future development of accounting research (in, for example, Pelger & Grottko, 2015; Raineri, 2015).

Moreover, several international accounting journals published special issues or sections dedicated to accounting academia, with a focus on the changes in how research is conducted and assessed, and the place research plays in the academic life. The most recent examples include (but are not limited to):

- The special section of *Critical Perspectives on Accounting* titled “The sustainability of accounting academia”, edited by C. Humphrey and Y. Gendron in 2015;
- A special issue of *Meditari Accountancy Research* on the “Accounting academic”, edited by G. Samkin and A. Schneider, in 2014;
- The editorials published in *Accounting, Auditing and Accountability Journal* by the editors L. Parker and J. Guthrie (examples include Parker & Guthrie, 2005; 2010; Guthrie & Parker, 2014);
- A debate forum on the determinants of successful research organized by the then editor of the *European Accounting Review*, S. Carmona, in 2011; and
- The special section of the *European Accounting Review* titled “Accounting and academia: Career systems, networks and what matters”, edited by R. Khalifa and P. Quattrone in 2008.

## 2.2 Some thoughts about the CEE countries

Insights are lacking about CEE countries from the collections enumerated above, and are almost non-existent in the international accounting research. The Newsletter of the *European Accounting Association* provides some insights on the academic and professional environment of some of these countries: Croatia (Capkun & Pervan, 2010), Estonia (Haldma & Lääts, 2012), Romania (Albu & Albu, 2012b), and Slovenia (Cadez *et al.*, 2011),<sup>2</sup> complemented by a few other papers on accounting academia in the region (for example, Albu & Albu, 2012b; Albu *et al.*, 2015; Cadez, 2013). These papers show that academia in CEE countries underwent drastic changes, switching from publishing mainly teaching materials and textbooks, and professional papers in the local language, to requirements to publish in high-quality, international journals, in the English language. Based on these papers and on our experience, we next identify some of the features of accounting academia in CEE countries, which directly impact how research is conducted.

First, public universities still represent the norm in CEE countries, and despite the increasing number or presence of private universities, the students' and employers' preference seems to remain for the public system, with very few exceptions. Accounting faculty are organized in departments, in some cases together with faculty from other disciplines (such as accounting and financial analysis), or in several accounting departments (financial accounting separate from managerial accounting, for example). The size of the accounting academic community in the region depends on the size of the country. The number of such academics is estimated to about 40 in Croatia (Capkun & Pervan, 2010), about 20 in Slovenia (Cadez *et al.*, 2011), and about 350 in Romania (Albu & Albu, 2012a). Most academic staff in public universities are tenured, and the payment systems are rather uniform. The pay is pretty similar for the same position and level of seniority across public universities,<sup>3</sup> hence incentives to move to another (public) university are almost nil.<sup>4</sup> For example, in Romania there are certain limits (both floor and ceiling) established by the Government, and public universities need to respect them.<sup>5</sup> Some variation may occur within those limits, but it is immaterial, and certainly does not incentivize people to move to another public university in another city. Incentives are also difficult to be put in place in public universities, especially in the context of legislative instability and cost control resulting from the recent financial crisis. A significant part of the budget of public universities comes from the Government, with student tuition making up for most of the rest. Private contributions and donations usually represent a low percentage of such universities' budget (usually allocated to organizing conferences by the university, and less to financing the pursuit of research or the improvement of teaching skills). Therefore, most public universities allocate limited budgets as research allowances or for the international mobility of their academics. This partly explains the usually low number of academics affiliated with such universities attending or presenting at relevant international accounting conferences.<sup>6</sup>

Therefore, academics working in public universities in CEE countries are directly affected by governmental policies and politics. For example, all forms of revenue and entitlements of all Romanian public servants were cut by 25% in 2010 as one of the governmental austerity measures to deal with the financial crisis. As a result, academics in the public system were equally affected by this measure, despite the fact that not all of their revenues come from public sources (for example, revenues coming from tuition and research grants).<sup>7</sup> Moreover, the promotion and hiring processes were frozen for a few years since 2010 in order to further control staff costs. Even nowadays, when hiring and promotion processes are possible, they are strictly controlled to manage costs. Furthermore, most funds available for pursuing research available to CEE academics mainly come from Governmental institutions, and they were also cut back as a result of the financial crisis (fewer calls for proposals were issued, budgets were downsized, and fewer projects were financed). Moreover, the 'rules of the game' in terms of criteria for promotion or for projects selection are established nationwide by the Government through their funding

agencies, and are usually oriented toward achieving uniformity across domains ('one-size-fits-all' approach). This represents a net disadvantage for accounting academics, as we will develop further in this paper, also indicated by Cadez *et al.* (2011). 'Hard' sciences (such as physics, chemistry, or mathematics) and other economic domains (such as finance or management) are far better represented (by a higher number of journals, with higher impact factors and influence score) than accounting in the ranking of journals used by such institutions to account for the production of research financed by such governmental funds. One of these rankings is Thomson Reuters' Web of Science including the Science Citation Index (SCI), its Expanded version (SCIE), or their specialty citation indexes such as the Social Sciences Citation Index (SSCI) and the Arts & Humanities Citation Index (A&HCI), more or less collectively referred to as "ISI journals" in this region. In spite of the obvious difficulties of CEE academics (and of any accounting academics for that matter) to access high-quality internationally-relevant "ISI" accounting journals,<sup>8</sup> such journals' bibliometric indicators are no match for those of journals from other disciplines, hence limiting the access of CEE academics to funding resources coming from institutions applying the 'one-size-fits-all' approach (as we will detail later).

Second, many accounting academics in CEE countries also have temporary or part-time positions as accountants, auditors or trainers, are involved with local professional bodies, or contribute significantly to the training of accounting professionals in their respective countries. In some cases (illustrated for example in the case of Romania in Albu & Albu, 2012b) this involvement is triggered by the low level of salaries in academia. Venter and de Villiers (2013) illustrate how South African academics are influenced by their 'professional' identity and by their relationship to professional bodies, which determines a certain control of academia by the profession. While a strong relationship between the profession and academia exists in CEE countries (also pointed out by Capkun & Pervan, 2010; Cadez *et al.*, 2011; Haldma & Lääts, 2012), it predominantly takes the form academia impacting practice than vice versa. However, in our view, this should be interpreted as a strong position held by some academics in professional associations rather than as a real impact or consideration of accounting research on practice. If we consider the Western conception of a relationship between academia and practice, a gap still exists in CEE countries. For example, there are many voices claiming that accounting education is removed from practice, despite the fact that many academics work outside academia. This should rather be viewed as a challenge of the entire educational system, in which general perceptions and stereotypes affect all the fields. Our own discussions with students and practitioners show that the perception is that "theory" and "not practice" are taught in academia. Finally, there is a different understanding of research by accounting professionals in CEE countries, in that it is considered to be "theory removed from practice", and only relative progress was made in this direction (Albu & Toader, 2012), despite some recent efforts.

Third, the mobility of CEE accounting academics, outside and inside the region, is still quite low. Teichler *et al.* (2012) find significant differences between various EU countries in terms of mobility (8% of German academics never worked in another university, while about half of Italian professors never changed universities), and of type of employment (part-time ranges from 2% in Italy to 30% in Germany and the Netherlands). Considering our local experience, our discussions with colleagues from other CEE countries, and the few papers dealing with the area (Cadez *et al.*, 2011; Cadez, 2013), we assert that traditionally academics from CEE countries rarely change universities over their academic career. They generally pursue an academic career in the institution that granted their PhD (which is in many cases the same institution from where they have obtained their Bachelor and/or Master degrees). At the same time, inter-institutional mobility is considered to be a healthy and necessary phenomenon in many Western countries. Such a move increases the legitimacy of researchers affiliated with Western institutions, and is mandated in certain environments, where the lack of mobility is pejoratively termed ‘inbreeding’ (Teichler *et al.*, 2012). However, this ‘inbreeding’ approach traditionally was and still is the norm in most CEE universities. Part-time positions, short-term positions, and the involvement of practitioners<sup>9</sup> in teaching, still represent recent and rare phenomena. However, in the last decades, international short term mobility increased, especially from Eastern to Western countries, initially because of the need to adapt the teaching materials, and more recently to incorporate research trends. Most of these visits involved mainly facilitating access to the resources available in Western universities (journals, books, databases). To a lesser extent, these visits involved short-term teaching positions, or participation in research teams to conduct international research projects (stronger academic links with the Western academic environment).

Fourth, PhD training organized in higher education institutions in CEE countries evolved over the last decades, but it is still quite remote from the Western practices. While PhD programs organized by similar institutions in Continental European countries such as Germany, France, Italy or Spain (Messner, 2015; Pelger & Grottko, 2015) underwent significant changes over the last years, mainly by adopting Anglo-Saxon practices, the dearth of resources, mentorship and quality training, as well as the focus on short-term measures to evaluate the academic performance of PhD students in CEE countries inhibited the achievement of significant results, that is publications relevant for the international accounting academic community. Most academic staff of universities in CEE countries hold a PhD diploma mainly from the institution where they are affiliated, and a significant percentage of such degrees were awarded before the recent very steep incline toward international research. As it was traditionally the case in other European settings (Pelger & Grottko, 2015), the PhD supervisor in CEE institutions still has a significant role in influencing the research topic and approach, as well as the level of interaction with the PhD student. PhD training also varies significantly from one university to another, and even within the same university.

The PhD students' prospects also impact the level of their commitment to their PhD program. Until about five years ago, university graduates with excellent credentials and with an interest in academia traditionally expected to be recruited by the university they graduated from. Their first years in academia typically meant their enrollment in the PhD program, and teaching and other activities (as a full-time academic). At that time, it was usually expected that many or at least some of those enrolled in the PhD program would pursue an academic career upon completion of their PhD. Recently, at least in Romania, things changed for various reasons. First, there is an increasing enrollment in PhD studies, unlike the situation in a lot of Western institutions, which have a difficult time in recruiting PhD students. Having a large number of PhD students is perceived as an indication of the 'research orientation' of the university. It also counts in the national assessment programs of the university, hence ultimately attracting more funding from governmental agencies. Somewhat opposite to that movement, there is a decreasing number of people employed in academia. Most PhD students undertake their studies while being employed, oftentimes as full- or part-time practitioners, to support themselves during the PhD studies, and because of the slim chances of being hired in academia upon completion of their studies. Finally, the need/desire to score well in the national, regional and international ranking systems compels university management of CEE institutions to employ performance indicators that encourage short-term publications and quantity over quality to measure progress of PhD students. Moreover, as we mentioned above, conducting high-quality research during PhD studies is somewhat regarded as irrelevant for practice, therefore companies are reticent to host such students to undertake research based on real-life settings. For all these reasons, PhD students find little motivation to embark upon a proper research-based PhD program.<sup>10</sup> On the other hand, designing a proper research-intensive PhD program is a very challenging endeavor, given the constraints already enumerated. Notable exceptions exist, in the sense of self-training in various methodologies (in the unfortunate absence of methodology courses in many PhD programs), attending various workshops offered to PhD students,<sup>11</sup> and working in multi-skilled research teams.<sup>12</sup>

Fifth, the criteria used to assess the academic performance impact the academics' behavior. Throughout Europe (not only in CEE countries) accounting academics were traditionally asked to write books and papers for professional journals for promotion purposes (Pelger & Grottke, 2015). The 'research orientation' came in rather late, mostly after 2000, and in some cases even later. This orientation was steered in most cases through the introduction of 'performance measures' developed and required by national agencies/governments to be used in hiring and promotion decisions, in assigning research grants and, very recently, in the assessment of universities. These criteria are mainly bibliometric and based on 'objective' (i.e., verifiable) measures (such as the coverage in certain databases, number of databases where the journals appear, number of papers, impact factors and, more recently, influence score). These criteria triggered several responses and



reactions from the accounting academic community. Some of these reactions are viewed as positive (in the sense of improving productivity and generating a need for publishing in the academic journal, not only in the practitioner), while others were negative (frustrations generated by the focus on the quantity and not on the quality of the publications, short-termism of research etc.) (see for example Albu & Albu, 2012b; Cadez, 2013; Albu *et al.*, 2015). To comply with the evaluation and promotion criteria, accounting academics targeted both accounting and generalist journals (Capkun & Pervan, 2010; Albu & Albu, 2012b). Indirectly, these bibliometric criteria affected national accounting journals as well, both by stimulating their internationalization and an increase in quality (Stanciu *et al.*, 2010; Albu & Lungu, 2012), and by putting them in competition with professional journals (tension explained in Albu *et al.*, 2015) and with generalist journals, which are in many cases better situated or accepted more easily in international databases (consequences discussed in Albu & Albu, 2012b).

### **3. The construction of the accounting academic's identity, and the relationship between accounting education, research and practice**

#### **3.1 An introduction based on the international literature**

The academic career involves as minimal requirements activities in the areas of teaching, research, and service. The importance of these activities varies however across countries, universities, and individuals. There is an increasing trend in considering that “it is research, not teaching, that drives rewards” (Hermanson, 2008) at the individual and the institutional level, but for many academics (especially in CEE countries) teaching still is their vocational goal, meant to impact many generations of students. Academics invest time in providing service to their department, university, community and profession. While much debate exists about these activities and how they compete for the academics' time, Demski and Zimmerman (2000) show that they are complements not substitutes, and that they increase the value of each other.

The construction of the academic career lies in how the relationship and balance between these activities is managed, and on the individual choices in a context of a multitude of pressures (to be a ‘performing’ researcher, to have good evaluations from students, and to respect one’s personal goals and achieve a satisfying work-life balance). Much research in this area is based on the personal experience of the authors. For example, Demski and Zimmerman (2000) and Beyer *et al.* (2010) mobilize their experience to provide advice regarding the development of an academic career. Similarly, Chua (2011) and Czarniawska (2011) mobilize their

experience and understanding of the changes affecting the academic environment to discuss 'success' in accounting research. Chua (2011: 38) for example encourages academics "to self-reflect on the kinds of successful projects they wish to engage in" since "success is socially manufactured". In the same vein, Czarniawska (2011) identifies four types of successful research: success in the eyes of the research community, success in the eyes of practitioners, research that leads to success in the academic career, and research judged successful by the researcher and some of the researcher's similar spirits. This discussion is associated with the generalization of journal rankings, in accordance to which 'success' (within the 'system') is defined by the ranking of the journal that publishes the researcher's work.

Some studies employ an autoethnographic approach in order to discuss in depth the effects of the ranking systems and of the current changes affecting the academic environment on the academic careers (for example, Gendron, 2008; James, 2008; Venter & de Villier, 2013; Komori, 2015; Malsch & Tessier, 2015; Messner, 2015; Raineri, 2015, among others). Considering the in-depth access to real-life examples offered by such an approach, it is very powerful in providing insights into the various dilemmas, opportunities, and pressures faced by accounting academics. Well executed, this may prove very valuable in understanding the impact of local cultures, origins and reasoning behind the behavior of academics.

### **3.2 Some thoughts about CEE countries**

Given the pace of change in academia in the CEE countries, and the opportunities provided by autoethnography in this respect, we included this potential avenue for research approach in the call for the special issue. Autoethnography is an investigation of a social and cultural context through the researcher's personal experience (Reed-Danahay, 1997, cited in Malsch & Tessier, 2015). In the same vein, Samkin and Schneider (2012) detail the benefits of autoethnography and call for studies investigating the context of emerging economies in the call for papers of the special issue of *Meditari Accountancy Research* on the "Accounting academic". Despite this call, no such paper was published in the 2014 special issue of *Meditari Accounting Research*.

However, much remains unknown about the decision of changing the teaching approach and of conducting research, and about the choices existent in this case (Albu & Albu (2012b) for example find variety among Romanian academics in their choice of journals as outlets for academic work based on the rank of journals); of choosing or not an academic career; of choosing to remain in a university in a CEE country or to benefit from the opportunities of moving to Western universities (in high demand of accounting academics); of remaining 'local' (in terms of writing language, of outlets, and intended relevance of research); or of aligning to

international trends. In an effort to compensate for that, the editors of this special issue express their own opinions and understanding of accounting academia in the region, in the hopes of stimulating a more vivid regional debate and the taking of adequate measures.

Research on identity construction emphasizes the need to understand how people relate to others and to the world, as well as the structural mechanisms used to manage individuals (Gendron, 2008). Over our 15-year long academic career, we have witnessed various transformations of the society we live in, of the Romanian academic environment in particular, and of the mechanisms utilized to govern academia. Similarly to the case of other European (including Western) countries, the introduction of 'new public management' techniques in academia (such as journal rankings or the research orientation) triggered significant changes in our environment as well. We will illustrate but a few of these changes, focusing on the aspects that might culturally and socially characterize Romanian (and perhaps other CEE) accounting academics.

In order to do so, we will begin by attempting to characterize the accounting academic affiliated with a public higher education institution in Romania, as an example of a CEE country. Stereotyping is a difficult endeavor, and must be undertaken very thoughtfully. This applies both in general and to the Romanian (or CEE) academic in particular, because of the various differences existing between individuals, institutions and countries. The comments that follow are made without thinking of any one individual or case in particular. We merely intend to capture some group characteristics which may explain certain group behaviors, and to give some reasons why individuals may act and react the way they do to their environment. This approach, pertaining to stereotyping (Huddy, 2001) has both benefits and limits. The limits pertain to the distinctiveness of the personal identity. However, this type of analysis offers a general perspective on group behaviors. We intend it to be explanatory for the current status of accounting research in CEE countries, by addressing the challenges characterizing this setting.

The academic environment of CEE countries is a very diverse one, differences existing not only across different universities (private vs. public, small vs. big), but also within the same institution, across individuals, specialties and departments. Although almost all academics in public CEE higher education institutions are tenured, although they are subject to (almost) the same evaluation criteria, and although they benefit from (largely) comparable salary benefits, accounting researchers' identity in this region is quite diverse. We believe that there is a very wide array of sub-stereotypes within in the large academic's stereotype. We discuss in the following several features pertaining to various periods of time, based on our Romanian background:

- Experienced academics having at least 30 years of experience – they became academics under communism. In that period, only a handful of

students were recruited for academia, mainly based on their credentials, and the processes of obtaining a PhD and of promoting took a lot of time. The academic environment was very hierarchical at that time, and the hierarchy was respected. There is anecdotal evidence about what it meant to be a young academic back then from the accounts of several Romanian academics. This involved attending “your professor’s” classes (usually, “your professor” was also the person’s PhD supervisor, both in charge of lectures and of coordinating PhD students who delivered the tutorials), and helping him/her with the course materials. These academics witnessed all the changes after the fall of communism. They assured the first and most drastic change of accounting regulations and the updating of teaching materials. Most of them received funds (mainly via European projects) to visit Western (mostly French, in the case of Romanian academics) universities for documentation purposes, and then returned to the country and disseminated the new information primarily by writing monograph papers and textbooks. As such, they contributed to the creation of the new generation of accounting academics and professionals, trained in the European Directives, national and international regulations, and sometimes in International Financial Reporting Standards (or their predecessor at that time, the International Accounting Standards). Such academics were promoted to full professorship positions and become PhD supervisors based on these achievements, in accordance with the time’s criteria. Some of these academics have also created strong connections with practice (they opened their own practices, filled positions in professional bodies, offered consultancy etc.). Some of them speak foreign languages (mainly French, and in some cases English), and were self-trained in most cases for most of their post-communist career. They still represent a significant part of the PhD supervisors in Romanian (and perhaps other CEE countries) higher education institutions.

- Academics graduating after the fall of communism (1990s to mid-2000s) – they also witnessed the changes occurring once the transition period began, and most of them are not (very) familiar with academia during communism. Most of them were recruited in academia when there were increasing teaching demands, hence most enjoy very much the teaching process. Some of them were promoted quite rapidly, despite the seniority requirements, as exceptions were made for excellent academic credentials. These academics also focused on writing books in the early stages of their career, both to comply with the promotion requirements of the period, and as a support for a lack of course materials to be used in class.<sup>13</sup> We are examples of this type of academic, since we began our academic careers in 2000. We coauthored books before getting our PhD, to cope with the lack of up-to-date written materials for our management accounting classes (at that point the main focus of Romanian academics was on disseminating financial reporting information, resulting from the continuous change of

national regulations). We recall our visits to French universities in the early 2000s, when we focused on reading textbooks across many subjects as well as research methodology articles. Every time we returned home with handwritten notes and photocopies of fragments of textbooks, cases and research articles (copyright infringement was already a very serious matter), traveling for a few days by bus or train, as the funds received did not cover airfare. As a result, when the ‘research orientation’ was introduced after 2005, a significant part of this generation self-trained in order to adapt to this new trend. Most of these academics would also speak one or two foreign languages, primarily English and French. The repeated visits to foreign universities gradually introduced them to research (which was not obvious either in Western universities before 2000s), and a few of them chose to continue their research training abroad and, subsequently, their academic careers. The academics who chose to remain in Romania gradually began to attend international conferences, which, in most cases, was done after the completion of their PhD programs. In some cases, some academics of this generation also have strong connections with practice, or even left academia to work as practitioners early on, because such a position brought them better compensation than an academic one. We consider the role of mentors and life models to be very important for this generation, and influenced their choice in terms of national or international, and research or practice orientation.

- Academics graduating in or after 2005 – they were already trained to some extent within ‘the research orientation.’ They are not very numerous, since restrictions were introduced to limit the number of people hired in public universities in Romania after 2008 and later (as we explained above, for cost control purposes, and in line with the decreasing number of students available). Most of these academics know and speak as well foreign languages, particularly English, to a good extent, and benefited from an implicit exposure to an internationalized local environment (international conferences, locally and abroad, visits to foreign universities, access to some relevant literature, an option to become part of research teams, to publish in local and international credible journals, funds available for travel and research etc.) to a much higher extent than the academics from the prior categories. Some of them benefited from (research) training during their PhD program, and had the option of benefiting from the experience and support of elder colleagues, Romanian and foreign alike. From the beginning of their academic career, their academic performance was measured ‘objectively’ in terms of a certain number of papers published before getting their PhD, in journals included in certain ranking systems (particularly ‘ISI’). Given that these pressures were in most cases short-term oriented (for example, two papers published in a year), they were ‘encouraged’ by the system to find easier ways to achieving that (for

example, publishing in generalist journals, or choosing the easier publication from journals of equal status in journal rankings, in terms of fewer number of pages required, quicker publication period, less constraining review process etc.). This approach to assessing performance is quite aligned with the recent European approach of 'new public management' inspiration, particularly when the PhD was funded through European funds (as Europe now encourages the sustained production of scientific research). Some of them reacted by additionally targeting higher-quality journals, but this was a matter of personal choice, not rewarded in any way by the official system, and they had to do that besides fulfilling their PhD program's requirement. It is our view that this short termism *required* by the official system prevents in most cases such PhD students (and academics in general) from conducting more advanced or original research, or from getting advanced research training, as the long timeline required to achieve these exceeds the duration of normal PhD studies (three years now in Romania).

For various reasons, most CEE academics conducting research are not specialized in a certain research methodology or topic. Traditionally in CEE countries, the expectation (within the department, by the department chair, peers or even students) is that academics should be able to teach (and have an informed opinion about) many accounting topics and issues, and perhaps outside of accounting, or in related fields. We remember how surprised we were many years ago to hear renowned international academics answer very specific professional questions by admitting that this was not their area of expertise. This is not an expected answer from an academic in a CEE country.<sup>14</sup> Because of the constant adjustment of their teaching assignments (to cover other courses), and because most academics prepare their own teaching materials, as explained above, accounting CEE academics were exposed to (writing) books on different topics. This wideness then expanded to their research activities, especially since traditionally one of the requirements for promotion is to prove one's proficiency in one or more areas of research related to the teaching load through (usually a number of) publications (including research papers). Finally, and partly because of the lack of specialization during their PhD studies, most CEE academics have employed several approaches to conduct research, it being now very difficult to clearly assign such academics to either the quantitative or the qualitative research paradigm. We might advance other reasons for this besides the teaching expectations, including intellectual curiosity, difficulties in accessing certain types of data, the openness to use alternative types of data when the opportunity presents itself, or even a kind of mimicry of international trends or topics, to account for such a wide research experience. This wideness is not bad in itself, unless it prevents the researcher from making significant contributions to literature, primarily due to not taking the time to study in depth one stream of literature, a less than desirable understanding of the research methodology and of its limitations, as well as to a rush to publish their papers

instead of taking the time to properly develop them. This wideness gives some academics in CEE countries at least a fair understanding of most subjects pertaining to the accounting domain. This knowledge can also be put to good use in international research teams, as such academics have a good understanding of the national environment and may find pertinent explanations to (unexpected) research findings.

Most accounting departments of most CEE universities functioned without other external collaborations than the visits of their staff to foreign universities that we mentioned above. This self-sufficiency can be explained by several factors, including the teaching being done in most cases predominantly or entirely in the country's national language. Whenever various projects set up academic programs where the teaching was made in a foreign language (such as English, French, German, or Magyar in some instances, as the most commonly used foreign languages), this fostered the international cooperation and collaboration. However, it was the 'research orientation' established after 2005 that significantly facilitated interuniversity collaborations, including projects and attendance to workshops and conferences organized by other universities. This orientation also generated an increase in the level of attendance to international conferences organized abroad. However, the transition toward, and assimilation of, Western practices were not easy. We follow Messner's (2015) example of illustrating the hierarchic system in the German academia by describing the shock of German participants to a conference in the UK when they saw that all name tags had the same color, did not show the academic title/position, and in most cases encouraged the use of the delegate's first name. The most important shock for some CEE accounting academics, more or less experienced ones alike, once they were exposed to international practices, was to have their papers criticized, as constructively as possible, and sometime even rejected, at international conferences organized in the country of their origin or abroad. This challenged the conventional practice of publishing everything presented to a conference 'as is', and the seniority they were entitled to. Receiving 'live' suggestions and criticism after the conference presentation meant an additional shock to some, particularly if this came from a younger colleague, or sometime a foreign colleague. The (lack of) experience was reproached to the former, and the (lack of) understanding of the local environment to the latter. As we said before, this may be explained both by the expected respect for seniority and titles in Continental Europe in general, and in CEE countries in particular, and by the general expectation that the purpose of presenting a paper to a conference was to get it published 'as is', to score another publication that counted toward the promotion or evaluation criteria. Alternatively, with the idea of avoiding transportation and accommodation costs of traveling and presenting to international conferences, CEE academics were also tempted to submit papers to conferences that only collected a fee to publish the papers (usually a maximum length of 5 or 6 pages). Finally, as a personal experience, we will report the 'sympathetic' reaction of a young Romanian PhD student after attending a session

at an international conference where one of us presented a paper and received, in our opinion, good questions and excellent feedback, without perceiving them at all as criticism; the PhD student came up to the presenter after the presentation to express her support, as “They were so mean to you to critique your paper like that!” Again, the comments made a lot of sense and had seemed very constructive to us. To prove our point, other (more experienced) colleagues came up to the presenter after the same presentation and offered congratulations for the research idea, methodology and presentation, as well as indicating areas for future improvement.

It is now common knowledge that drafts of the working papers need to be presented to various audiences over a reasonable period of time before being submitted for publication to international accounting journals. The short-termism that still characterizes the CEE environment is generated in most cases by the publication requirements of the official systems in place in these countries, in most cases being traditionally expected to have the paper published immediately after presenting it to one conference. Talks we had with colleagues from other CEE countries confirm that this is true within their environment as well. This approach is evidenced also by the number of conferences organized in many CEE countries still publishing conference proceedings with ISSN or ISBN code, counting as ‘publication.’ On the long term, this approach changed the behavior (or at least the expectation) of CEE academics in terms of conferences selected for attendance. Our own experience is relevant in this case as well (we referred to this experience in Albu and Albu (2012b) originally. When we applied for internal evaluation we were asked to provide a list of publications and papers presented at conferences. We had presented earlier at one of the *European Accounting Association* congresses a draft of a working paper that eventually ended up published, with two international coauthors, in *Accounting in Europe*, of course after numerous and significant rounds of revision. While for us this presentation a significant achievement at that point, it is worth saying that the person in charge of coordinating the logistics of the internal evaluation (not the academic in charge) was not at all impressed, saying in so many words that we were better off presenting that paper at a conference organized in Romania (“hence saving a lot of money”), definitely one that publishes conference proceedings with ISBN (“so you would have now a publication for your research track as well”).

As can be seen, the transition to Western practices, including presenting papers to obtain feedback, attending research seminars, organizing research seminars or presentations by invited (foreign) speakers at home universities, networking (even in the form of initiating or accepting the invitation to have a work-related conversation over lunch or dinner) is a slow process. We perceive academia of CEE countries as being split between various agendas (national vs. international, teaching vs. practice, research vs. practice), and only a small number of academics find the resources to become involved in these practices. We find academia in these



countries as being extremely rich from the perspective of this variety of experiences, interests, and expectations. We believe however that this diversity is not properly valorized by the academic environment. The use of a single set of measures leads to the construction of an ‘average academic’<sup>15</sup> (Messner, 2015), and generates frustration from at least one category of actors of the academic life (Albu & Albu, 2012b).<sup>16</sup> We believe that all approaches to the academic life are beneficial to students, the university, and the role of academia in society, as long as each approach is fueled with passion and dedication, and is followed with the objectives of advancing academia in mind.

## **4. Accounting education**

### **4.1 An introduction based on the international literature**

Most of the literature on accounting education is published in education-dedicated journals. Apostolou *et al.* (2013) and Marriott *et al.* (2014) identify six international journals dedicated to accounting education issues. Most of the papers published in these six journals are based on the North American context, and just a few of them deal with European countries (Marriott *et al.*, 2014). Besides these outlets, accounting education papers are also published in other accounting journals, or in education journals. Given the universities’ role of imparting knowledge, and more recently of preparing students to be immediately employable (the prospects of graduates on the job market representing a performance criterion in many schemes of universities’ assessments), accounting education emerged as an important field of research. The interest in conducting accounting education research is also stimulated by the internationalization process (reflected in the existence of international accreditations, international exchange programs (such as Erasmus in the EU), or international education standards), and by the recurring reminders of the importance of cultural issues in accounting (as for example by Hu *et al.*, 2013).

Apostolou *et al.* (2013) identify the following topics as being investigated in accounting education papers: curriculum, assurance of learning and instruction (including different pedagogies); educational technology; faculty issues (including promotion, evaluation, students assessment); and students (choice of a career, characteristics, skills).

### **4.2 Some thoughts about CEE countries**

Accounting education traditionally represents an important activity in the accounting academic’s life in European Continental countries in general, and in CEE countries in particular. This activity is usually related to writing textbooks and to preparing teaching materials. Especially after the fall of communism, the role of

accounting academics was critical in changing university curricula, in developing and updating teaching materials, and in changing the content of disciplines. The economic logic behind the accounting reasoning significantly changed after the fall of communism in these countries, and all accounting teaching materials needed a rewrite. This process of change was not easy, given the limited access to resources, the sometimes limited foreign language skills, and even the reticence to change characterizing any system. Besides the changes in the accounting education context, accounting academia was in charge in many cases of professional training (Cadez *et al.*, 2011; Haldma & Lääts, 2012).

Accounting academics played a significant role in the introduction of both students and professionals to modern, Western accounting models and techniques, such as international standards (of accounting, auditing, ethics), corporate governance models, or costing techniques. It is generally assumed that accounting curricula should be demand- and practice-driven (Chau & Chan, 2001), but this approach would not necessarily fit the context of emerging economies. Năstase and Albu (2011) explain how existing practices are limited in some cases (for example, management accounting techniques), and the role of education is to introduce good practices and train future professionals on the benefits of adopting them. The curriculum changes and the extent of convergence with international practices were investigated (for example, by Diaconu, 2008, in Romania).

Other issues related to the accounting education process begin to be investigated, including teaching methods, development of competencies, students' assessment, and the role of IT in education. However, given the limited access of CEE-based research to accounting education journals, the diversity of outlets utilized to publish accounting research, and the utilization in many cases of generalist journals or conferences (as indicated for example by Capkun & Pervan (2010) for the case of Croatia, and by Albu & Albu (2012b) for the case of Romania), findings of prior literature are difficult to be found and summarized. For example, Pitulice and Manea (2015) review the economic education literature published in Romania (in specialized and generalist journals) and find only a few accounting education papers. However, contributions in this area exist, being published in international journals (such as Bonaci *et al.*, 2013). However, this dispersion in the publication outlets generates difficulties in gathering a general understanding of the accounting education context of the CEE countries.

## 5. Conclusions

The aim of this introduction to the special issue is to give an overview of these topics in accounting academia in CEE countries, by mobilizing our own understanding and experience, and the international literature. We intended to

provide a general overview of several challenges that CEE accounting academics were and still are facing. We do not view this paper as giving the complete picture, or the most accurate one. Our views are of course limited by our experience and that of people that we talked to. However, considering our recent and continuous exposure to the accounting academic life in both in CEE and in Western universities, we believe that this paper is well informed. Comments and follow-ups are invited, from Western and CEE researchers alike, with the common ultimate goal of improving accounting academia in general, and the one in CEE countries in particular.

While accounting academia worldwide is affected by change (Hopwood, 2008; Guthrie and Parker, 2014), and literature mostly deals with the case of higher education institutions in Western economies, we contribute by providing an introduction to the specific context of CEE countries, in the hopes of stimulating the interest of accounting academics across all settings alike. Accounting academics in CEE universities are subjected to the same general process of change. However, one cannot deny the role of local pressures and challenges. In the context of a globalizing academic environment, best illustrated by the increasing mobility of students and faculty, and by the increased number of international platforms for communication (conferences, journals), it is useful to understand the points of view of various groups of academics.

There is much to be done in the future to further reform the (accounting) academic environment in these countries. Wilkinson and Durden (2015) suggest that change is driven by resources, which might create a tension in these countries. On the one hand, most resources come from governmental institutions for which the rankings and rules established by them become performance measures and drive a focus on a number of publications in a certain type of rankings. On the other hand, as long as universities and national institutions expect the internationalization of education and research (as discussed, materialized in international students, visiting professorship positions etc.), performance is assessed based on the international standards. Therefore, maintaining the balance between these two systems involves, at least to some extent, aligning national practices to the international ones.

This special issue and introduction point to some directions of further development. Restructuring the PhD training system is fundamental, as part of the problem, as suggested by Urdari *et al.* (2015), and it might represent the starting point of assessing academic performance. International collaborations of the academic staff (engagement in international research teams or teaching abroad), even for short periods of time, might bring long term benefits. Cadez *et al.* (2011) indicate the positive outcomes of international collaborations for the Slovenian accounting academia. Fostering such collaborations should become a top priority for CEE universities, to increase the exposure of their staff to different teaching and

research technologies and approaches, with the ultimate goal of increasing the international visibility of research of their staff and institutions at large. Inviting foreign academics is another opportunity that still needs to be seized by such universities. The costs involved may be high, but personal relationships may result in meaningful collaborations with many international academics who are ready to volunteer their time if they are convinced that their significant efforts are put to good use.

Updating the evaluation systems in place to assess academic performance is another opportunity for improvement that might be realized through the utilization of internal system(s), if the official system in place is difficult to change. While the 'official' system represents one way of assessing performance, we believe that the use of multiple systems might incorporate the diversity in interests and experiences of academics and these countries, and the various types of contributions they might bring to the academic environment. These systems might also be related to the separation of teaching and research positions. This approach is well-known in Western universities, and acknowledges that some academics are more interested in teaching, while others in conducting research. Either must be performed by upholding the highest academic standards. This approach may have its limitations. However, it would acknowledge that we are all different, we all have different interest and talents, and one person should not be expected to excel on all levels (teaching, research, administrative), while also having a fulfilled personal life. As we said, we consider that great successes in terms of increasing the international visibility of CEE accounting academia have been achieved over a relatively short period of time. However, publishing in internationally relevant accounting journals is sometimes valued lower than publishing in generalist journals, particularly if the latter have better bibliometric indicators. This discourages accounting academics affiliated with CEE universities to pursue the tremendous effort required for writing for international accounting journals. Separating the two positions and/or implementing different evaluation schemes would allow the focus of the academic's attention to what is really important for them (Czarniawska, 2011).

Developing journal ranking systems is always a difficult endeavor. However, as a response to the general bibliometric measures proposed in CEE countries, internal rankings per discipline might be developed, in line with some of the long term objectives of academics or universities. For various reasons, as we explained above, the rate of penetration of papers authored by accounting academics in CEE countries in internationally relevant accounting journals is very low. However, 'internationalization' is assessed (for example, by international accreditation institutions, or in various international rankings) mainly within a domain (i.e., international accounting publications). We argue that this situation will improve only marginally, and only with great difficulty, by relying exclusively on the current journal ranking system, at least the one currently in place in Romania. This ranking privileges journals indexed by Thomson Reuters in its indexes, and takes

the 'one-size-fits-all' approach that is very detrimental to the accounting domain. As explained above, other economic fields such as finance or management, or hard sciences, have much more journals ranked in these indexes, and their bibliometric indicators are much higher than those of accounting journals.<sup>17</sup> Developing internal journal rankings, within each discipline, coherent with those in use in Western universities, but realistic (that is, adapted to the level of resources available to academics in CEE countries) may contribute to the long term progress of such researchers, by focusing their long-term interests on challenging yet accessible journals that are relevant for the international accounting academic environment.

Continuing to support the organization of relevant international conferences and workshops is also an open window to internationalization. In this way, CEE universities complement their investment in several people trained abroad by reaching out to a much larger number of academics locally. CEE universities must coordinate their efforts to create a critical mass of researchers that will become the next generation of successful researchers that will count on the international arena.

The academic environment and research activities might benefit more from a strong relationship with businesses and professional bodies. Developing meaningful relationships with alumni might increase significantly academics' chances of accessing real life data for research or consultancy, of attracting donations as supplemental funds for the universities, and their students' access to the job market. More, professional bodies or big firms for example may commission research to academics, thus contributing to the development of both practice and academia.

Concluding, CEE accounting academics and environment face various institutional pressures. Our paper was intended to explain the historical reasons for this state of affairs, and make the case of CEE accounting academics more transparent to the international audience. Significant progress was achieved to date, at least in Romania, over what we consider to be a quite short period of time. Much effort was put in this achievement, by both local and foreign individuals and institutions. Our paper is a plea for the continuation of everybody's efforts, and the suggestions listed above should be interpreted in this direction. CEE accounting academics are now presented with many options and choices that prior generations did not have. They build on the efforts and achievements of their predecessors. Such academics now need to step up to the plate and grasp these opportunities. As natives of one of these countries, we completely understand the efforts required by such a commitment, but we need to continue down this path to build a much stronger academic community. We are also aware that in order to be successful both nationally and internationally (to respect the balance required by the two types of resources), CEE academics need to comply with two systems that most often than not, are divergent. There will always be a risk of trying to achieve too much for

academics in these countries (i.e., success on both fronts) without accomplishing much on either or both plans. We continue to believe however those consistent and well-directed long-term efforts will pay off eventually on the long-term, in line with our comments in Albu and Albu (2012b).

Much future research is needed in the CEE region, in order to provide additional insights about the challenges, opportunities and achievements in accounting research and education. Little is still known about, for example, the influence of the current evaluation systems on the success of increasing the quality of accounting research in CEE countries. Exploring the possible remnants of the communist past may also be worthy of investigation, and success of university graduates on the current labor market. Advanced studies of curriculum design and effects on the assurance of learning, or the extent to which the alignment of accounting curricula in CEE universities with local and international professional bodies contributed to greater success rates of students' success on the job market should prove worthy of undertaking. These are only but a few avenues that we commend for future research in the generally under-researched setting of CEE countries.

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- <sup>1</sup> We refer in this editorial to accounting academics solely or primarily affiliated with a higher education institution (university) in one of the CEE countries. Many academics originating from such a country are now affiliated with higher-education institutions in Western Europe; they have a great research track and, from our standpoint, are completely acclimated to that environment. The conjectures we make in this editorial do not concern them. Additionally, we are not making any conjectures about academics in any field related to the accounting domain such as information systems, business analysis, or business law. Despite the closeness of all these fields, particularly as perceived in CEE countries, we write this editorial with a focus on accounting academics, since our experience primarily pertains to the accounting domain.
- <sup>2</sup> The cases of other CEE countries are presented in the same newsletter, but they only give an account of the general evolution of financial reporting or management accounting in such countries.
- <sup>3</sup> Education laws are based on the principle that for equal performance we should have equal pay. We will get back to how performance is assessed later in this editorial.
- <sup>4</sup> Usually, such changes arise for personal reasons not related to career advancement.
- <sup>5</sup> In Romania for example there is a very vivid discussion currently about whether academics affiliated with public higher education institutions (together with medical staff of public hospitals for example) are or not public servants. This argument extends to matters such as pay, promotion or enforcement.
- <sup>6</sup> Some insights about the presence of such researchers at the *European Accounting Association* congresses are given by Raffournier and Schatt (2010). For the 2003-2005 congresses, the percentage of papers authored by academics from CEE countries represented: 2.12% Poland; 1.35% Czech Republic; 0.36% Estonia; 0.28% Slovenia; 0.27% Croatia; 0.16% Romania; 0.08% Hungary; 0.08% Latvia.
- <sup>7</sup> Recent developments questioned this cut, and members of certain education unions got their rights back in court, after proper delaying by the Government. The matter of fact remains that this category was deprived by part of their already very low pay.
- <sup>8</sup> Currently (as at 5 April 2015) the SSCI indexes 25 journals related to the accounting domain (accounting, corporate governance, auditing). Some of these journals are generally considered as premier accounting journals, and are also used by the Financial Times in compiling the Business School research rank (also known as “FT Top 45 journal list”). Despite it still being a very low number compared to other disciplines, it should be said that the Web of Science recently accepted a significant number of journals (that is, the number of 25 ‘accounting’ journals used to be much fewer until relatively recently).

- <sup>9</sup> By practitioners we mean professionals having another main employer than a higher education institution, and without prior contact with academic teaching.
- <sup>10</sup> Some Western institutions (particularly Business Schools) also require their PhD students to publish or have very advanced drafts of several research pieces before they are allowed to defend their PhD dissertation, but conditions are very different from the ones in public universities even in the same Western country, or in CEE countries. Full-time PhD students in such institutions are very rarely employed in other positions during their PhD studies, and coming out from such a respected PhD program usually offers the graduate some reasonable expectation of being recruited by a respectable higher education institution worldwide. This is seldom the case of PhD students in CEE countries, who are at times required to publish at least one paper per year, usually in “ISI journals” since the beginning of their PhD programs, as a prerequisite for completing the program.
- <sup>11</sup> These workshops are increasingly organized at the European level, and are usually associated with international conferences (such as those organized by the *European Accounting Association*), by Western universities accepting international PhD students (such as the summer schools organized in Germany), or by some higher education institutions in CEE countries. The latter category includes: the initiative of the International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA) co-organizing workshops and other events in Bucharest (Romania) for young scholars from transitional economies, at the Bucharest University of Economic Studies, in conjunction with the Accounting and Management Information Systems (AMIS) international conference, yearly starting 2008, with participants from CEE countries; or the doctoral workshops organized every other year by the Babes-Bolyai University in Cluj Napoca (Romania), some of them with the support of the *European Accounting Association*.
- <sup>12</sup> For example, Romanian research funding institutions require the inclusion of PhD students in research teams when applying for research grants.
- <sup>13</sup> It is worth noting that unlike Western academics, most academics in CEE countries still prefer to use their own teaching materials, including their own textbook and problem study guides. Using somebody else’s materials was and to some extent still is regarded as unfair to that person. This is both due to the promotion requirements in place for so many years, still bearing fruit nowadays, and to the need to ‘step up to the plate’ and ‘prove yourself’. This may also be the result of attempting to step out of the one-size-fits-all approach imposed on academia during communism. Most academics after the fall of communism would thus try to individuate, and since teaching was deemed to be the single most important academic activity for such a long time in these settings, writing textbooks served very well this purpose. This activity was also perceived as being very cost-effective, as the textbook would then be both used for day-to-day teaching and for promotion purposes alike. Publishing books in CEE countries is not as lucrative an activity as is perceived to be in Western economies. In most cases, the author would receive some low compensation from the publisher, usually in the form of free copies of the book they published, or some very small amount of money. In all fairness, it should also be said that oftentimes academics will not pay anything to the publisher to print their books, although anecdotal evidence exists that at times the academics incurred the entire cost of publishing, to expedite the process. Usually, such books are purchased by libraries, distributors and students of the academic. At times,

they may also become part of the bibliography required for academic and professional exams, thus reaching a larger audience. This creates awareness of the (work of the) academic within the national academic environment, thus increasing the author's prestige within that setting.

- <sup>14</sup> Even more, from the discussions we had with several colleagues from other CEE countries, it appears that they are expected to cover an even wider area of knowledge. For example, the oral exam taken to obtain the PhD habilitation by Polish accounting academics consists in a discussion on various economic topics, with a board whose members are not even accountants.
- <sup>15</sup> Messner (2015) refers in fact to the 'average universities', resulted from the utilization of standards and of a single set of measures. Similarly to Messner, we believe that this generates a loss by decreasing academic diversity.
- <sup>16</sup> We are aware that every system has its limitations, and that one only becomes aware of them by speaking to and trying to understand the case of their colleagues in other universities or academic settings. Our editorial should solely be viewed as a detailed explanation offered 'from within' by natives of the system, for the current status of accounting research in such countries. Significant progress was achieved, at least in Romania, over what we consider to be a quite short period of time, and we want to offer some explanation as to why even more changes were not possible to occur in this short time span, and as to the future prospects.
- <sup>17</sup> For example, the 2014 version of the bibliometric indicators published for the journals indexed by Thomson Reuters (based on the 2013 data from the Journal Citation Reports), shows that the highest influence score of any such journal is 79.554 (Reviews of Modern Physics). For comparison purposes only, the highest scores of top journals in the ranking are: 22.651 for an economic journal (The Quarterly Journal of Economics), 14.204 for a finance journal (Journal of Finance), and 4.378 (Journal of Accounting and Economics) and 3.773 (Journal of Accounting Research) for accounting journals. This is the latest ranking available on the website of the Romanian Executive Agency for Higher Education, Research, Development and Innovation Funding (ro. *Unitatea executivă pentru finanțarea învățământului superior, a cercetării, dezvoltării și inovării*), the governmental body in charge with funding research in higher education, used to assess the performance of Romanian academics, including for funding purposes. If the 'one-size-fits-all' approach of funding research will be continued, accounting research will have little chance of getting funded, as publications in accounting journals do not match the 'impact' of papers in the 'hard' sciences. Finally, we will also say that retrieving these score was not an easy job to start with, as the named website presents all ISI journals on one list, irrespective of their domain and discipline (and we do not have access to Thomson's official statistics to double-check). Sadly, we have to say that this approach is common in Romania (as well as in other countries), accounting research being compared (always negatively) with that published in other domains. That is, publishing in one of the top two journals we have just mentioned (that is, *Journal of Accounting and Economics* and *Journal of Accounting Research*), despite the extraordinary but highly improbable achievement that would be for a CEE accounting academic, would 'only' mean a score of below 5.00, very low compared to the journals of other domains named above.