

Building Communities of Practice in Accounting: A Framework to Link Practice, Research and Education

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The communities of practice framework has become an essential component of theories of social learning; however, the literature has only been considered in a small number of studies in the accounting domain. This paper reviews the literature on communities of practice, posits that the communities of practice framework can be used to enlighten accounting education, research and practice, and recommends specific approaches and methods to engender a community of practice to encompass and interrelate those accounting constituencies. The notion of communities of practice as an educational framework would lead to the exposure of accounting students to actual practice, particularly in the area of accounting ethics education, by introducing students to accounting realities beyond their readings and class lectures. The intellectual and experiential cross-fertilization afforded by the creation of a community of practice integrating researchers and practitioner would revitalize accounting research, which has become largely irrelevant to practice, and enrich practice with scholarly insights and critique.

INTRODUCTION

In a 2000 landmark study on accounting education, Albrecht and Sack (2000) found that a large proportion of practicing accountants believe that the current model of accounting education is outdated and falls far short of preparing students to fulfill the needs of the profession. They found that “although nearly 100% of accounting educators and 79% of accounting practitioners who responded to our surveys had undergraduate degrees in accounting, most of them stated that they would not get an accounting degree if completing their education over again” (p. 33). These researchers contend that these polling results were due to the fact that the traditional accounting education has not kept up with the changing realities of the accounting profession. Whereas technology has transformed the preparation of financial data, the traditional accounting education does not equip students with the technological tools and expertise needed in the contemporary professional arena. Whereas accounting faculty still focus on teaching tax and audit, practitioners believe the curriculum should be diversified to teach financial analysis and strategic planning. They urge an end to the ‘memorization’ pedagogy related to teaching to the CPA exam at the cost of equipping students with vital market skill.

Taylor and Rudnick (2005) cite the pressure on accounting programs to ensure the success of their students, which boils down in the short run to the passing of the CPA exam and they have therefore been forced to teach to the test. They cite AAA reports to the effect that accounting education lags ten years behind the educational needs of the profession.

Bricker and Previts (1990) cite a 1989 AICPA survey of its members in education that showed a consensus that CPA education has become estranged from the accounting profession and that accounting faculty lack contact with practicing accountants. They point to various causes for the schism, such as the increasing mathematical sophistication of accounting research conducted by accounting faculty that makes it difficult for accounting professionals to understand research writings. They also identify promotion and tenure criteria in higher education, such as the number and quality of theoretical publication, as another cause of the disconnect between the two constituencies. But they do note attempts to improve communication and collaboration between them such as the funding by public accounting firms of applied academic research.

This paper will explore theories of communities of practice in an attempt to analyze how this framework can enlighten the field of accounting education and research. It will start by surveying existing research on communities of practice. This will entail discussion of the theoretical foundations of the notion of communities of practice and their characteristics. In the second part of this paper, it will demonstrate how the communities of practice framework can inform the field of accounting academia and suggest further research that can be conducted that will utilize the communities of practice framework to this end.

WHAT ARE COMMUNITIES OF PRACTICE?

Many current theories of learning revolve around the social nature of learning and most recently on the premise that learning is situated and that meaning is constructed socially and culturally (Barab and Duffy 2001). The situated learning theory considers social and cultural relations as the starting point, or the creators of, learning and knowledge. This view, that learning is situated in a culture and a society, gives rise to the idea of communities of practice.

The communities of practice (CoP) framework has become an essential component of theories of social learning. Theories such as those proposed by Lave (1991) and Wenger (1998) as well as others (Lemke 1997; Walkerdine 1997) suggest that not only is meaning produced, but an individual's very identity is shaped by his/her interaction with the world. In light of this notion, practice is not considered to be separate from learning, and meaning is intertwined with the practices and contexts in which the meaning was negotiated.

Traditionally, work, learning, and innovation have been viewed as distinct concepts, with work and learning seen as occupying separate domains and innovation as an imposition of change on those domains. This outlook has been shaped by the detachment of formalized work descriptions and content knowledge from actual practice through abstraction and omission of detail. The ways that organizations describe and understand work processes are usually very different than the ways in which people actually work. When trying to improve practices, though, organizations often rely on their understanding, which does not take into account the actual practices that are in use or innovations created by workers' communities of practice. Understanding practice is essential to understanding work. Furthermore, learning is a process that occurs through work and practice through the neophyte's becoming a member of and learning to function as part of the community of practice. Learners, therefore, should have access to the communities of practice which they are being trained to join and should be able to observe the work of the participants of those communities. With this non-abstract view of learning, learning is considered the bridge between work and innovation (Brown & Duguid 1991).

Because learning is not disconnected from the practice to which it applies and practice is not disengaged from learning, knowing and doing are interconnected happenings, with activities engendering learning. These understandings of learning have given rise to principles of designing learning environments. These principles posit that learners should be involved in actual activities related to their

domain instead of learning about the findings of others, that students should feel that tasks are relevant to real-life situations, and that students should be responsible for finding solutions. In this model, the role of the teacher is not to teach content but rather to guide the students in finding solutions on their own. After gaining new knowledge, students should reflect upon their experience and what they have learned (Barab & Duff, 2000; Brown et al. 1989).

Wenger (1998) challenges his reader to consider learning as an integral activity of human nature that is as inevitable a human activity as eating or sleeping. From this perspective he posits four notions as to what learning is about: 1. Learning is a social activity, i.e., human interaction is an essential factor in the learning process; 2. Knowledge consists of competence with regard to a socially valued activity; 3. Attaining knowledge requires participation in and contribution to such activity; 4. Learning should provide the learner with the ability to interact and deal with the world meaningfully. Wenger posits that learning occurs in the process of social participation. He contends that people learn by actively participating in the practices of social communities and deriving their identities as individuals and vis-à-vis their communities through such participation. He identifies four components of social participation, meaning, practice, community and identity. Meaning involves the shared ways of talking about reality and our life experiences. Practice involves both theoretical and practical activities within the shared context of historical and social world views that allow people to work together. Community is how society views activities as valuable and human contributions to such activities as useful. Identity has to do with how the learning process itself changes the people involved in the learning experience and the terms used to describe these changes. Having defined learning as an ongoing social activity, Wenger contends that all human beings belong to numerous 'communities of practice,' such as family, work places, schools, and other venues of social interaction, and that learning occurs constantly as people move through life interacting with and contributing to their various communities.

The communities of practice framework was initially proposed to extend the concept of situated learning (Forman 2014) and reflective practice. Buisse, Sparkman, & Wesley (2003) identify two premises of the notion that people learn through social participation, namely that knowledge is situated in experience, which has been termed 'situated learning' and that people understand their experiences through critical contemplation with others who have had the same experiences or 'reflective practice.' According to this perspective, learning is socio-cultural in nature and it occurs in the course of everyday life experiences. In contrast to traditional notions of learning, situated learning is seen as producing knowledge that precedes conceptualization. Learning emerges from issues and problems confronted by people engaged in actual life activities rather than from formal pedagogy that inculcates decontextualized information and skills and its success is measured by the application of new knowledge rather than the retention of formal coursework. Such learning must take place via interaction with other members of the community who share similar interests.

Although reflective practice has been defined in a number of ways it is generally understood to mean the open-ended examination of professional practices vis-à-vis the prevailing system of thought underlying professional practices with the purpose of extending knowledge and improving practices. According to this understanding, knowledge is built on the experiences of professional practitioners as well as on formal theoretical knowledge and results from the intersection of these two phenomena (Buisse et al. 2003).

Barab and Duffy (2000) look at Lave and Wenger's ideas of communities of practice and 'what it means to learn as a function of being part of a community' (p. 30). Barab and Duffy maintain that theories of practice field, although instrumental in connecting students to the real-world by giving them concrete and contextualized problems to work with, are still lacking insofar as these problems are still merely 'school tasks' and the student is building an identity as a student rather than an identity as a participating member of a larger community that considers this knowledge meaningful. In Barab and Duffy's terms 'this creates a bracketing off of the learning context from the social world' and that these 'commoditized activities' (p. 39) allow students to merely form identities regarding their ability or inability to engage in these activities and produce satisfactory grades. They maintain that Wenger and Lave's theory of communities of practice is therefore important because they give room for membership in and

contribution to a larger community of practitioners. Theories of communities of practice shift the emphasis of analysis from the individual to the community unit and focus on how an individual develops an identity as part of a community as that individual gains understanding, knowledge, and skills by participating in the community's practices. Barab and Duffy (2000) posit that the psychological view of situated learning and attempts at 'situating content in authentic learner activities' (p. 30) by creating practice fields are enriched by the anthropological view of communities of practice.

Characteristics of a Community of Practice

Barab and Duffy (2000) believe that the essential characteristics of a community of practice that differentiate it from practice fields are '(1) common cultural and historical heritage, including shared goals, negotiated meanings, and practices; (2) individuals becoming a part of something large; and (3) the ability to reproduce as new members work alongside more competent others' (p.39). They maintain that these characteristics are crucial for building identities through legitimate peripheral participation.

Lave and Wenger (1991) conceptualized communities of practice as a theory of learning which describes individuals who share mutual understanding over a period of time while pursuing a particular enterprise. This theory describes how meaning is negotiated in practice through participation and reification and how participation in a community of practice shapes the identities of those participants, with new participants starting out on the periphery of the community and gaining fuller participation over time as they gain knowledge.

Negotiation of Meaning, Participation and Reification

Wenger's (1998) notion of practice connotes social activity within a community that is informed by a host of perceptions and views that constitute the shared 'common sense' of that community built up over time through social interaction. He focuses on how meaning is produced in a community. He calls the process through which we experience our lives as having meaning as the 'negotiation of meaning.' This process is continuous, gradual, interactive, constantly incomplete and evolving. Negotiation of meaning has two components, participation and reification. By engaging in social activities, people participate in social actions that mutually influence each other's experiences and such participation shapes the identities of the participants. Wenger considers all human activities and interactions with the world as social even if done as an individual activity because he sees all human actions of a person as contributing to the production of meaning. By reification Wenger means the process through which people conceive of their own meanings as having an independent existence, that is, the projection of humanly produced abstractions or activities upon reality and consideration of these abstractions or activities as having a real independent existence.

Participation in a community of practice is effected through the actions of members of a social community which mutually affect others' experiences of meaning. Participation not only creates meaning for members but also helps shape the practices of the community. Reifications are the processes or end products of processes through which members perceive their own meanings as existing as a reality in the world and reflect the underlying practices that brought them into existence. Participation and reification interact with each other, as participation ensures that reifications are not misinterpreted and reifications bring uniformity and conformity to participants. Practice thus creates cohesiveness within a community. Additionally, learning is interwoven with the identities that participants take up in practice. Identities are created in communities of practice through proficiency that is acquired by becoming members of the practice and they are sustained even when members are not actively participating in the practice. Identities evolve as members' positions in the community change over time through various trajectories (Wenger 1998).

Meaning is engendered by the complementary duality of participation and reification. Wenger (1998) conceives of them not as opposites but as two dimensions of reality that interact but cannot be substituted one for the other and both can be private as well as public. This interplay between our experience and the world around us shapes the essence of who we are and who we become.

Wenger posits (1998) that our identities are defined by the way we experience ourselves through participation and through individual and communal reification. Identity is shaped by community membership and by the way we transform our various forms of membership as well as our relationship to local and global entities into a single identity. The formation of identity is forever a work in progress that is created by individual and collective efforts over time but which is not confined to either specific periods of time or to specific social settings. Thus our identities are as rich and as complex as the relations of practice that give them meaning.

Mutual Engagement, Joint Enterprise and Shared Repertoire

Wenger (1998) posits that a community of practice is created through mutual engagement, a joint enterprise and a shared repertoire. Mutual engagement involves the activities of people whose meaning they negotiate with each other. People must actively create the cohesion that transforms mutual engagement into a community of practice. While mutual engagement does not produce homogeneity it does create complex webs of relationships between people. The joint enterprise of a community of practice is not determined by an entity outside the community or by any individual member although outside influences can shape the community's response to these influences. The negotiation of a shared enterprise creates relations of mutual accountability among the communal members. Furthermore, a community of practice develops a shared repertoire of resources to negotiate meaning, which reflects the community's mutual engagement but which remains sufficiently ambiguous so that it can be redefined over time.

Wenger (1998) conceives of communities of practice as shared histories of learning. People are connected to these histories through the reification of abstractions and artifacts over time as well as by the formation of their identities through their experience of participation. Participation and reification can also both serve as avenues to influence what becomes of a community of practice. Practice is an ongoing learning experience which involves continuity and discontinuity through the participants' engagement in practice. What they learn is not static subject matter but the process of being involved in developing an ongoing practice. Such learning makes for the formation of identity. The learning that Wenger describes is the basis of communities of practice and this learning has no definitive beginning or end point but comes into existence as a community learns its practice.

Creating Communities of Practice in the Classroom

The goal of education according to Wenger (1998) is to afford possibilities for students to create identities and to open up to them modes of belonging. He posits that the excessive codification of knowledge into reified subject matter inserts a hurdle into the learning process because it requires the student to make sense of the reification. He argues that the reification of knowledge in the form of the transmission of information leads to a narrow type of learning and limits participation and, though necessary to some extent, should not be the primary focus of educational design. He criticizes the traditional classroom setting as too removed from everyday life and too uniform to allow for meaningful forms of identification. It acts to reproduce existing communities outside it and does not offer new forms of identification. It thus serves only those who already have an identity of participation with the subject matter in other contexts. Hence, for many students school creates a conflict between their social and personal lives and their school lives. Wenger maintains that the current educational system does not offer all its students opportunities for engagement and this situation can lead to the alienation of the unengaged students from the school setting.

Brown, Collins, and Duguid (1989) follow Lave and Wenger in asserting that learning cannot be separated from the activity in which knowledge is developed and that for teaching to be effective it must make calculated use of the social and physical context in which it is delivered. They see learning as enculturation through the authentic activity of practitioners and they lament what they perceive as the self-confining culture of schools that prescribe 'ersatz' activities that would not make sense to the cultures to which they are attributed. They contend that in the domain of mathematics education such teaching does more to engender math phobia than to convey knowledge of authentic math activity. They champion

the notion of 'cognitive apprenticeship,' or the enculturation of students through authentic practitioner activities, and they cite two interesting examples of such teaching in the field of mathematics education. Both examples demonstrate that basic features of cognitive apprenticeship, such as beginning with a task drawn from a familiar activity and allowing students to generate their own solutions, bridge the gap between conceptual knowledge and problem solving generated by conventional teaching.

THE NEED FOR COMMUNITIES OF PRACTICE IN ACCOUNTING EDUCATION

These researchers believe that there are several areas in which accounting education can benefit from the communities of practice framework. Communities of practice could serve as the framework to link accounting students to actual practice. Communities of practice could be a vehicle of accounting teacher education. Furthermore, accounting researchers and academics could benefit greatly by sharing more conversations and ideas with practitioners.

Connecting Accounting Students to Practice

Wenger's view of society as a web of communities of practice is fascinating because of its all-encompassing analysis of all facets of human society and its validation of all social settings as the breeding ground of human learning. Utilizing theories of communities of practice can revolutionize our thinking about education so that we do not regard it as the imparting of compartmentalized information to discreet groups or as a series of steps to the acquisition of credentials but rather as a process to engage students in meaningful practices, to provide access to participation in such practices, and to widen their horizons so that they can make meaningful contributions to their communities. As Lave and Wenger (1991) maintain, 'In our view, learning is not merely situated in practice - as if it were some independently reifiable process that just happened to be located somewhere; learning is an integral part of generative social practice in the lived-in world' (p. 35).

In an address to the American Educational Research Association in 1987, Resnick maintained that education in school is primarily based on the acquisition metaphor and emphasized the need for increased opportunities for collaborative and contextualized learning to complement the kind of learning that takes place outside of school. Her advocacy for eliminating the individualistic and abstract learning that occurs in school in favor of increased participation served as one of the main stimuli for the shift toward situated learning and the participatory framework. Brown et al. (1989) built on this concept and maintained that knowing and doing are reciprocal and that knowledge is continuously developed through an activity. They assert that participating in a practice constitutes learning, and concepts are tools that can only be fully understood by carrying them out through activity. According to this perspective knowledge building is always contextualized and reciprocal.

There is a great need to engage accounting students in meaningful practice as they learn the fundamentals of accounting principles. Accounting students are often provided many principles and theories of accounting, auditing, taxation, or accounting ethics but have little or no exposure to actual practice. Leading researchers in accounting, although holding terminal degrees in accounting, may have never experienced or put into practice the myriad concepts that they were taught throughout their schooling. And even if they did have experience in the field it is often limited to one specific aspect of accounting. For example, an individual may have worked in one of the leading accounting firms but may have only worked on preparing returns for international banks. Such an individual would not have experienced a rich variety of accounting areas that could enlighten his/her teaching and research.

Barab and Duffy (2000) mention some recent school projects that they believe align with the framework of communities of practice in which students are involved in real world projects and connected to other students around the world as well as experts in scientific or social research. Thus students are involved in current relevant issues while engaging with a diverse community of novices and experts. Other projects have the students working alongside university and museum researchers as well as students from other districts on complex scientific issues. These projects can be readily adapted to the

field of accounting education so that accounting students can be linked to the exciting and complex world of practice.

As a solution to the crisis they perceive in accounting education, Albert and Sack (2000) propose what is in essence a symbiotic relationship between accounting education and practice, in the form of accounting internships at accounting firms, practitioner involvement in alumni advisory bodies, and practitioner responses to alumni surveys that inform accounting departments of alumni views of how well their education prepared them for their professional activities. Gabbin (2002) similarly emphasizes the ability of alumni feedback to effect accounting education change and he further contends that surveys of CPA firms regarding their degree of satisfaction with new accounting graduates can also drive necessary improvements in accounting curricula.

Accounting ethics education is an area that can especially be improved by using the lens of communities of practice. Over the last decade and a half, accounting malfeasance has contributed to numerous multi-billion dollar corporate scandals. Among these were the Enron scandal of 2001, which cost shareholders \$74 billion in losses and which was caused by the omission of huge debts from the company's balance sheet. Arthur Anderson was found guilty of falsifying Enron's books. Unethical accounting practices were also major factors in the WorldCom scandal of 2002, whose accountants underreported costs and inflated revenues with false entries, and in the Freddie Mac scandal of 2003, which was caused by falsified earnings of around \$5 billion. Accounting students should be exposed to the world of corporate accounting by way of internships to acquaint them with the ethical decisions that accountants make as they maintain their clients' books while being on their clients' payroll.

Communities of practice are the hubs of knowledge creation, as they provide the social and cultural context that enables learning to take place. Lave (1997) discusses learning as a situated social practice where not only is meaning built but identity is shaped from the interactions between an individual and the 'socially and culturally constructed world' (p. 67) and that there are no boundaries between the development of understanding and skills and the production of identities as an individual participates in a community of practice. Accounting students need to develop identities as agents of the public so that when they enter the workforce they will maintain ethical standards and be scrupulous throughout their careers. Exposure to actual practice and the opportunity to negotiate a shared enterprise will create relations of mutual accountability. Furthermore, these experiences will result in a shared repertoire of resources to negotiate meaning that will evolve over time. It is crucial that accounting students develop such arsenal of resources in their formative years so that when they officially join the world of practice they will be equipped to face the inevitable ethical challenges that will arise. Their early participation in a larger community will help shape their identities and their essence of who they will become.

Using Communities of Practice to Bridge Academic Research and Practice

Communities of practice also need to be created to bridge the worlds of accounting practice and accounting education. Donovan (2005) argues for the fostering of a community of practice between accountants and accounting academicians through the creation of joint committees to plan research initiative for the betterment of the profession as a whole. He recommends that academics and practitioners spend time in each other's domains, with arrangements for both sides appropriately resourced and meaningful. He pleads for effective dialogue between the two communities regarding the formulation of accounting education policy, which would combine the intellectual dimension brought to the discussion by the academics and the identification of the skills and knowhow provided by the experienced practitioners.

Lee (1989) cites the schism between the need of the accounting profession for creative and flexible educational curricula to serve the needs of an evolving and dynamic accounting profession and the traditional accounting techniques taught by accounting faculty, with the professionals looking for a more liberal approach to accounting education than the rote learning provided by traditional accounting education. He further notes that research appears to have little influence in broadening and deepening the educational offerings, which are increasingly dominated by content linked directly to practice

qualification requirements. As one solution to this issue, Lee argues for the inclusion of research findings in accounting curricula.

Buysse et al. (2003) suggest that the best way to mitigate the problem of disconnect between research and practice is by developing communities of practice. This would allow for ease of transfer of information between researchers and practitioners and could potentially allow practitioners and researchers to build knowledge together. They maintain that 'communities of practice represent an ongoing enterprise that invites both groups to share, build upon, and transform what they know about effective practices' (p. 265). The authors admit though that building such a community would require those involved to make great changes to develop trust and maintain an enduring relationship.

Buysse et al. (2003) identify the main challenge to the utilization of the notion of communities of practice for the advancement of education as the absence of an ongoing relationship between communities of practice and the broader educational community. The development of new policies and the training of new practitioners rely on the mastery of experts rather than on the ongoing activities and ideas that are generated by the practice communities. But to decentralize the educational focus and to recognize that mastery resides within the practice communities flies in the face of the underlying tenet of the educational discipline that the researcher is the collector and distiller of data who drives educational progress. They call for the situation of research within the world of practice through the adoption of the notion that research questions can be generated and resolved within the practice communities, which in turn would lead to consistency between socially and empirically substantiated practices. They propose the creation of new mechanisms, such as Internet web sites for the sharing of ideas emanating from the educational trenches with the educational establishment and with other practitioners. They further advocate the transformation of traditional research methods through the active involvement and collaboration of the practice community in the educational research agenda and they envision the result as the joint construction of educational knowledge by teachers and researchers.

This idea can be extended to the area of accounting academia. Accounting educators and researchers can generate hypotheses and conjectures which can be tried and tested by practitioners in the field. Through the medium of internet sites, research can enlighten practice and practitioners can lend insight into research and accounting education. The skillful use of such techniques can create and mold a community of practice of engaged accounting students and practitioners with a joint enterprise, shared terminology, and confidence in their own identities as accounting thinkers.

Albu and Serban (2012) analyze the existing dichotomy of accounting research and the accounting field and offer initiatives for the fostering of communities of practice that would bridge the divide between academia and practice. They advocate the integration of real-life data into academic scholarship and education, the utilization of research findings by accounting practitioners, and more support for academic research by corporations and businesses. They argue that better communication between the two groups would go a long way toward the fostering of better understanding of each group of the other's interests and concerns.

Singleton-Green (2010) contends that the biggest cause of the dichotomy is the practitioners' perception of accounting researchers as irrelevant. He notes that the sheer volume of publications and the conflicting viewpoints presented therein are problematical for the practitioner and he therefore recommends that researchers provide guides to their scholarly output in the form of scholarship reviews and indicate practical ramifications of their research. Rynes, Giluk, and Brown (2007) found that the academic-practice divide is to some extent caused by the fact that the practitioner journals do not report on some of the findings that researchers consider relevant to the practitioner and that the reverse is true as well, namely, that issues of greatest importance to practitioners were not researched by the academicians. They suggest that this could be rectified by researchers collaborating with practitioners in the formulation and execution of research projects, engaging in research together with practitioners, and pointing out the implications of their research for practice in their publications. Inanga and Schneider (2005) blame what they see as the failure of accounting research to improve accounting practice on both parties to the divide: practitioners lack experience with an interest in research largely because their training did not include the

research dimension and researchers have created an environment of highly sophisticated methodology that lacks substance and fails to engage the practitioner.

The alienation of accounting research from the real world of accounting practice is blamed by Williams (2009) on researchers' formulation of what accounting is on the basis of theories of an 'imaginary world constructed out of empirically false premises and assumptions.' He claims that accounting researchers have lost sight of the fact that accounting is a 'human' enterprise and that in any human endeavor context is all-important. He notes that 'the a-contextual and a-historical nature of most research in accounting leaves too much out if we want deeper and more nuanced understanding of accounting practice.' He notes that much accounting research is career driven and that 'trying to evaluate the tangible impact of ... research agenda beyond the effect it has had on who are the scholars who gained the rewards of academic stature is difficult.' Hopwood (2007) bemoans the strong career drive behind accounting research, which discourages creativity and innovative thinking in favor of 'doing the next safe thing.'

Williams and Hopwood basically argue that accounting research is estranged from its natural moorings in the community of practice of accounting practitioners and even accounting faculty. To acquire credibility and validity as a valuable enterprise, accounting researchers, Williams argues, must adopt a problem driven approach to research drawn from real world activities and practices. He advocates the incorporation of case studies in accounting research, which he states are used in the teaching of accounting but not in accounting research. Hopwood asserts that accounting research has failed to grapple with the issues of a rapidly changing commercial and institutional world economy, such as the rapid rise in regulation and the pressures for sustainability. Rather than engaging with emerging realities in the arena of accounting practice, he notes that accounting research has remained overly cautious, traditional, conformist and rigid. To break this stagnation, Hopwood recommends the forging of relationships between accounting academia and real world entities such as regulatory agencies. Hopwood also urges the American Accounting Association to assume leadership in accounting research by encouraging intellectual innovation and interdisciplinary perspectives, thereby serving as a role model for leading publishers of accounting research.

Cohen (2007) gives ten concrete suggestions to help bridge the gap between academic and practitioner. Among these are the inclusion of practitioners as reviewers of submissions to peer reviewed journals, inclusion in all scholarly articles of practitioner application of the scholar's research, attendance by academics and practitioners of each other's professional conferences and membership in each other's professional organizations, practitioner input into the framing of research questions, inclusion in textbooks of the practitioner viewpoint, creation of a new journal in partnership between the two sectors, and symposia centered around the subject of the existing gap attended by both constituencies.

While Tilt (2010) maintains that research has moved far afield of practitioner concerns, she argues that practitioners need to keep in mind that the academician's responsibility is 'to critique, to challenge, to engage in debate' and that such exposure of existing practices is valuable and should be understood and embraced by accounting professionals. But Tucker and Lowe (2011) note that practitioners are minimally, if at all, concerned about the gap between them and researchers, largely because they have limited access to academic papers and have difficulty understanding them. They recommend that practitioner accounting organizations should educate their constituencies regarding the benefits of accounting research for accounting practice.

Parker, Guthrie, and Linacre (2011) contend that in order to bring together the worlds of accounting research and practice 'research needs to be socially, politically, and institutionally contextualized, theoretically informed, and embracing interdisciplinarity. Without a persistent focus on social, political, and organizational settings, our research will become lost in a myopic obsession with accounting technologies and practices so that our potentially wider societal contribution will fail to emerge.' This is an eloquent call for the creation of a community of practice that aligns scholarship with the realities in the practitioner trenches in a symbiotic web of professional relationships and mindsets.

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