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Dissemination of Accounting Research

BEATRIZ GARCÍA OSMA*, ARACELI MORA** and JOCHEN PIERK†

*Universidad Carlos III de Madrid, Department of Business, Madrid, Spain ** Universidad de Valencia, Valencia, Spain

†Erasmus University Rotterdam – Erasmus School of Economics, Rotterdam, The Netherlands

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ABSTRACT Transference of knowledge to society hinges on the effective dissemination of research findings. We document a limited societal impact of accounting, as measured by the attention generated by published research in leading journals. This attention significantly trails that generated by other disciplines, like finance or management. Survey evidence suggests dissemination is hindered by a mix of low incentives, lack of training, and limited support provided to academics by their institutions, journals and academic associations. We provide several recommendations that may be useful to improve dissemination.

Keywords: Dissemination; Research impact; Knowledge transfer; Social media

1. Introduction

What is the value of accounting research for constituents? Our field is particularly well suited for an inquiry into whether research efforts and resources are well-allocated, given the often cited (and perceived) lack of relevance of accounting research for stakeholders beyond academia (e.g., Rajgopal, 2021). Concurrently, faculty policies and evaluation systems place ever-growing emphasis on journal articles as the ultimate end of research, which may further limit the social relevance of our discipline. Individual researchers' tenure decisions, absolute and relative university and department assessments, and generally, society's views on academia, increasingly turn to the diffuse concept of research 'impact,' while real-world influence remains unexplored, and likely, quite low. Indeed, a misalignment appears to exist between the supply of accounting research and its demand by both policymakers (Leuz, 2018), and practitioners (Burton et al., 2021).

Responding to these concerns, journals and academic associations have launched several initiatives. The American Accounting Association (AAA) took an early lead, with its Pathways Commission¹ encouraging the interaction between academics and practitioners (AAA and AICPA, 2012). Later, a report by the Research Relevance Task Force pointed out three main problems: (American Accounting Association, 2018): (i) the lack of reward for research that influences practice; (ii) the lack of interaction between academics and practitioners and

Correspondence Address: Jochen Pierk. Burgemeester Oudlaan 50, 3062 PA Rotterdam, The Netherlands Email : pierk@ese.eur.nl

This article has been corrected with minor changes. These changes do not impact the academic content of the article.

¹A joint undertaking of the AAA and the Association of International Certified Professional Accountants (AICPA).

policymakers, and (iii) the fact that accounting research is not accessible (neither read, nor understood) by non-academics. Prior literature (e.g., Hoang et al., 2018, 2023; Salterio et al., 2021) agrees with these conclusions, highlighting that the dissemination of research findings, including systematic feedback and interaction with stakeholders, is key to attaining research relevance beyond academia and that dissemination should therefore be encouraged and rewarded.

It is fair to note that some progress has been made in recent years, as more institutions claim to emphasize and reward contributions of research to society.² Also, increasingly, demonstrating research impact requires proof beyond simple citation counts. Still, journal rankings matter for promotion and accreditation in many jurisdictions (AACSB, 2018; Burton et al., 2021), and concerns over the lack of relevance remain, despite the large research efforts undertaken by academics, like those summarized by the three papers published in this issue and celebrating *European Accounting Review* thirty years anniversary (Bae et al., 2023; Bebbington et al., 2023; Carmona & Ezzamel, 2023).

Increasing the accessibility, understandability, and timeliness with which findings in the discipline reach practitioners and policymakers remains a necessary step toward successful outreach to society. Focusing on dissemination, in this study, we aim to add to prior work by (i) providing empirical evidence on the dissemination of research findings among non-academic stakeholders, (ii) exploring dissemination practices and motives, and (iii) making recommendations, particularly targeted at accounting associations, journals and their communities, addressed to increase the social relevance of accounting research outputs.

Previous literature on the impact of accounting research beyond academia is mostly based on expert opinions, while relatively little data have been offered to support or refute the views expressed (Burton et al., 2021; Tucker & Lowe, 2014). Therefore, in our first analysis, we empirically examine Altmetric data on the attention that accounting research engenders outside of academic research. We consider all articles published in a selection of 16 high-quality accounting journals between 2011 and 2021 to evaluate the current state of dissemination of accounting research to non-academic stakeholders.³ Only the prior work of Burton et al. (2021) uses Altmetric data. They use an aggregate score in the period 1990–2015, and conclude that accounting receives significantly less attention than other similar disciplines.⁴ We add to Burton et al. (2021) by providing more granular evidence, to derive specific recommendations by examining who cites accounting research, separately looking at different data sources. We also provide a breakdown of newspaper citations (which outlets) and policy citations (type of document) to help understand where research may shape regulation and standard setting going forward.

²This trend can be seen in the implementation of large-scale impact agendas in various research and innovation systems over the past decade. Examples include the Research Excellence Framework in the United Kingdom, the Standard Evaluation Protocol in the Netherlands, and the Excellence in Research Framework in Australia. And some other Governmental initiatives in Germany (see BMBF, 2019) or in Spain (see OECD, 2021). Also accreditation standards for business schools more closely link research production and impact (AACSB, 2018).

³Altmetric tracks online activity around scholarly research outputs, under the tagline ‘discover the attention surrounding your research,’ therefore, we refer to their data as measuring attention. We focus on the two journals of the EAA, *European Accounting Review* (EAR) and *Accounting in Europe* (AIE) and complete the list of journals by considering other top 14 journals. In particular, we select *Accounting and Business Research* (ABR), *Accounting, Auditing, and Accountability Journal* (AAAJ), *Accounting and Finance* (AF), *Accounting Horizon* (AH), *Accounting, Organization, and Society* (AOS), *British Accounting Review* (BAR), *Contemporary Accounting Research* (CAR), *International Journal of Accounting Information Systems* (IS), *Journal of Business, Finance & Accounting* (JBFA), *Journal of Accounting and Economics* (JAE), *Journal of Accounting and Public Policy* (JAPP), *Journal of Accounting Research* (JAR), *Review of Accounting Studies* (RAST), *The Accounting Review* (TAR). We acknowledge that this list is subjective and informed parties may disagree on what journals should be considered. We aim to be comprehensive and select a representative list of journals that can provide a reasonably accurate panoramic of the state of the field.

⁴Related, Burton et al. (2022) develop a ‘relevance of accounting research score’ by asking accounting professionals to evaluate the title and abstracts of accounting research.

A challenge in discussing the dissemination of research is choosing the unit of analysis. Not only *who* should engage in dissemination (individuals, research groups, departments, journals, etc.), but also, how to identify an excellent unit of research that can be disseminated. We acknowledge that focusing on individual research articles as a primary unit of knowledge transfer to non-academic users might be misplaced. As in most evidenced-based disciplines, the individual academic article's role in knowledge transfer substantially comes from its contribution to the overall body of research evidence which should be analysed and systematically transferred to users⁵ (Rousseau, 2012). Indeed, 'it is rare for an impact in any domain to be solely attributed to a single research project or output' (Reed et al., 2021). Nevertheless, academic articles are currently the key inputs for knowledge transfer (Hoang et al., 2018), and their dissemination is a necessary condition.

In addition to the Almetric data, we obtain input from academics on dissemination practices and motives. We use a survey instrument to identify how academics interact with stakeholders, the ways (if any) they use to transfer their research outputs (beyond publication in academic journals), and the (lack of) incentives they have to disseminate their findings among other stakeholders, as well as potential differences among gender and sub-fields of research. Finally, we conduct a limited number of interviews with researchers with ample experience in disseminating their findings to regulators or practitioners, to identify successful practices and recommendations.

Overall, the Almetric data indicates accounting substantially trails similar disciplines across several attention measures (e.g., news articles, policy documents, patents, blogs, Wikipedia, Twitter, and Facebook). The survey responses point at multiple factors underpinning this finding, from limited relevance of research for practice, policy making, and the general public, to lack of incentives, time, training, and support infrastructures. Interview data suggests differences exist in the support that individual researchers receive from their institutions, with potential consequences for successful dissemination. In aggregate, academics consider that dissemination will become increasingly important. Thus, we provide recommendations that may be useful to walk the path toward greater non-academic relevance of accounting research.

2. Framework and Previous Literature

Our focus is on the dissemination of accounting research. However, dissemination is not isolated from the question of what is *relevant* research, and, consequently, most of the previous literature focuses on defining and discussing *impact*. We briefly review this prior literature and the concept of impact.

2.1. Social Impact of Accounting Research: Misalignment of Supply and Demand

Defining impact is a challenging exercise. There is no universal definition of research impact. Impact in social sciences can be broadly conceptualized as the capacity of research to influence how organizations and individuals think, behave, or perform.⁶ Among the efforts to measure and evaluate impact, probably the United Kingdom (UK) leads the way. In their most recent research assessment exercise (Research Excellence Framework, 2021), Universities were asked

⁵Eddy (2005) describes a research synthesis as 'a systematic review of all pertinent evidence (not just the evidence that supported a particular position), a critical analysis of the quality of the evidence, a synthesis of the evidence, a balancing of benefits and harms, an assessment of feasibility and practicality, a clear statement of the recommendation, and a detailed rationale' (p. 12).

⁶Different perceptions of the societal role of research can be considered, from transformative and instrumental knowledge to indirect conceptual knowledge to counterintuitive critical knowledge (Fecher et al., 2021).

to prepare and submit ‘impact cases’ for evaluation. Extensive guidance was provided to create these cases. According to UK Research and Innovation (UKRI, 2023), research impact can be defined as ‘the demonstrable contribution that excellent research makes to society and the economy.’ Contribution is further defined as ‘an effect on, change or benefit to the economy, society, culture, public policy or services, health, the environment or quality of life, *beyond academia*’ (emphasis our own). Thus, impact is widely understood as an evidenced contribution that research can make to users other than academics. Note that the definition builds on the idea that excellent research must be produced first. Thus, excellent research is a necessary but not sufficient condition for impact. Indeed, we contend that dissemination is key to achieving it.

According to these definitions, measures of research impact must identify (i) who are the potential users of the research findings; (ii) what constitutes excellent research; and (iii) the way(s) that impact can be evidenced or demonstrated.

With respect to the above three elements, we should first note that while academics are of course the obvious users of accounting research, our focus here is on users *beyond academia*. Specifically, we consider the intended beneficiaries as the general public, policymakers (including enforcers and standard setters), and practitioners (accounting and business professionals as preparers, auditors, consultants, and analysts).⁷ Second, in our view, the consideration of a study as *excellent research* must be done a priori, and using exclusively academic criteria. There is a wide consensus that publishing in relevant journals is a proxy for this excellence,⁸ given the fundamental scientific filter of high-quality peer review. Different authors might consider different journals as relevant in their field, and all the existing journal rankings and indexes have differences among them, as well as inherent limitations. However, a broad agreement exists on a (not necessarily exhaustive) list(s) of journals that can be considered high-quality academic journals (Bonner et al., 2006). Our empirical exercise requires that we select a list of journals, which we discuss in greater detail in the upcoming sections. Finally, perhaps the most controversial issue when analysing social impact of accounting research findings is demonstrating it (Fecher et al., 2021). This is true for all social sciences (and humanities). As pointed out by Leuz (2018), it is not clear how accounting research has influenced, for example, policymaking, as we do not have a systematic account of the contributions made, and a certain perception of cherry-picking appears to exist among academics.⁹ Measuring impact to practice (for example in auditing or management accounting and internal control) can be even harder. Despite the difficulties in measuring it, the apparent relative lack of impact (compared to related fields) on the standard-setting process and on practitioners, has been the subject of debate for almost three decades.¹⁰

Prior literature suggests causes of this lack of social impact and points out a misalignment between supply and demand. On the supply side, incentives appear as the key barrier for academics (providers) to interact with non-academic stakeholders (users). Promotion and tenure decisions increasingly focus on publications in academic journals as a final goal of research activity, with consequences for other traditional outputs such as accounting manuals for undergraduate

⁷Students are an important target for accounting research findings as considered in many studies. We leave them aside in this study and we focus on regulators and practitioners.

⁸This system also has limitations, however, that discussion goes beyond the scope of our study.

⁹Several of the academics interviewed mentioned that while under-citing was a common practice (i.e., constituents were often aware of existing research and opted not to cite it), concerns existed that regulators and standard setters cherry-pick (to cite) those studies that provide arguments in support of their pre-existing views.

¹⁰For example, Beresford (1994), Leisenring and Johnson (1994), Beresford and Johnson (1995), Schipper (1994), Swieringa (1998), Barth (2006, 2008), Buijink (2006), Gebhardt (2008), Granof and Zeff (2008), Fülbiér et al. (2009), Moizer (2009), Singleton-Green (2010), Rutherford (2011), Kaplan (2011), Abela and Mora (2012), McCarthy (2012), Moser (2012), Basu (2012), Albu and Toader (2012), Waymire (2012), Tucker and Parker (2014), Tucker and Lowe (2014), Guthrie and Parker (2017), Tucker and Schaltegger (2016), Leuz (2018), Schrand (2019), Swieringa (2019), Burgstahler (2019), Burton et al. (2021, 2022).

and postgraduate teaching, or professional publications. The number of published articles in relevant journals (and eventually, also to what extent these articles are cited) is, for example, a highly used metric of the quality of research in accreditation criteria.¹¹ Consequently, it is argued that ‘academic research in accounting is increasingly aimed toward questions that referees and editors might find interesting as opposed to problems that practice and policymakers are looking to solve’ (Rajgopal, 2021). That is, concerns exist that accounting researchers choose their research topics by considering short-term publishing opportunities (Ramassa et al., 2023). This emphasis on journal publications has limited the incentives to reach out beyond the academic landscape, reducing the interaction of academics with other constituents not only to find novel research questions, but also, to disseminate their findings. Steep tenure-track criteria, which often require one publication per year, set up a countdown to publish that may disincentivise other activities.

On the demand side, there is an abundance of critical views, that denounce the existence of a communication gap (Singleton-Green, 2010), and suggest that accounting research does not address contemporary issues, is insufficiently comprehensive, fails to provide answers to the main questions in financial reporting and practitioners’ problems, and is difficult to understand (Fülbier et al., 2009). In addition, differences between the interests and approaches of academics and non-academics (objectives gap) overlap with a certain expectations gap, whereby non-academics hold different expectations, relative to academics, on what academic research can actually do to solve their direct and immediate problems in a timely manner (Leuz, 2018; Rutherford, 2011).

Prior work argues that it is desirable to respect, at least to some degree, the objectives gap, in that interests and approaches need not converge (Abela & Mora, 2012), while advising that efforts should be concentrated on bridging the communication and expectation gaps through increasing mutual knowledge (Hoang et al., 2023). Tucker and Lowe (2014) use the diffusion theory in Brownson et al. (2006) as a framework to organize and explain observations on the research-practice gap in the field of accounting.¹² According to this theory, the impact of research is seen as a complex, mutually reinforcing intervention process with four stages: discovery, translation, dissemination, and change. Therefore, translation and dissemination are the mechanisms that might bridge the gap between the discovery made by academics and the change needed in society. We turn to these mechanisms next.

2.2. Translation and Dissemination of Research Findings

Against a backdrop of misalignment between academia (research providers) and other stakeholders (potential research users), systematic routines to communicate research evidence to non-academic users, as it happens in other disciplines, are essential. Communication involves both translation (to a language that can be understood by non-academics) and dissemination of research outputs. Translation matters because academic research is not always understood by non-academics. Concerns exist that policymakers and practitioners often do not have the time and training to read academic articles. Additionally, receivers may incorrectly decode and distort

¹¹ For example, in Spain, a public accreditation agency that depends on the Ministry of Education accredits the CVs of academics that apply to Associate and Full Professor positions. This agency has made extensive use of the impact rankings published by the Journal of Citation Reports (JCR), requesting a specific number of publications in journals ranked within the top two quartiles of the JCR to grant. This performance assessment has led to potentially distorted incentives and to substantial transfer of resources from the Ministry to predatory journals, through the subsidized submissions of academics to such journals (Oviedo García et al., 2022).

¹² Tucker and Lowe (2014) survey and interview practitioners in management accounting to get their views on the relationship between academic management accounting research and practice, and in what ways this relationship might be enhanced. Even though they focus on management accounting research, their framework applies more generally.

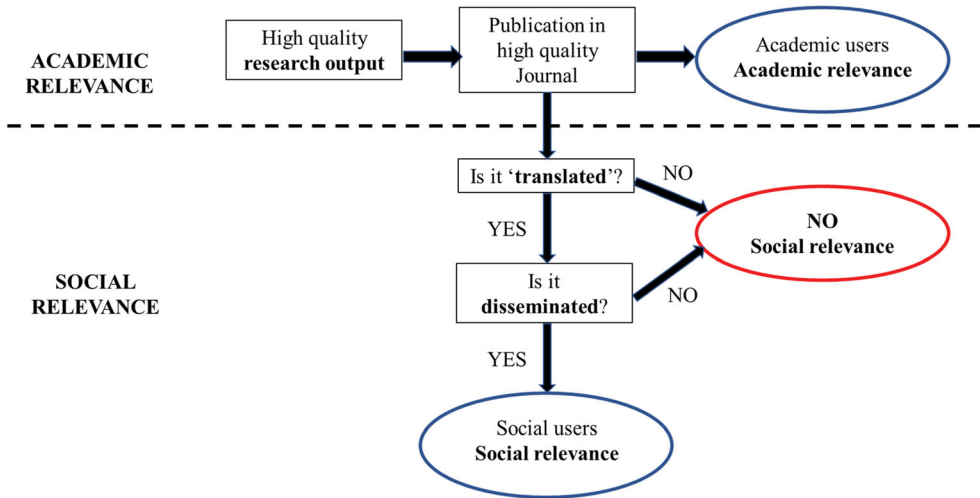


Figure 1. Conceptual Model

the sender’s intended meaning (Salterio et al., 2021), or may lack the tacit knowledge necessary to apply the message to their needs (De Mooij, 2014). Arguably, these problems are easy to fix, in that these institutions could (and often do) hire expert *readers* of accounting research (i.e., academics).

Translation and dissemination initiatives are not costless for academics, as they are time-consuming, and accounting scholars are often not trained in this. Boyle et al. (2020) analysis of five peer-reviewed journals published by U.S. accounting organizations¹³ concludes that the overlap between institutions/authors who publish in top academic journals and the top contributors to practitioner journals is small. This may be seen as evidence of a dissemination failure, and indeed, other disciplines appear to lead accounting when it comes to publishing scientific findings in an accessible, readable manner.

Figure 1 summarizes the steps and requirements for accounting research output to have a potential social impact beyond academia.

Given the importance of dissemination of research findings beyond the academic landscape, it is important to gather data on existing practices and success cases, as well as to reflect on potential barriers. While multiple, alternative metrics are yet to be developed, the Altmetric Attention Score may serve to measure the attention to research coming from multiple sources.¹⁴ Altmetric aggregates and weights attention to individual article scores. Burton et al. (2021) use Altmetric to evaluate the attention of the general public and policymakers to accounting research. They collect two sets of journal articles¹⁵ for their analyses: what they denote the 12 top journals and 6 elite journals. They obtain the Altmetric Attention Score as a weighted count of how much attention an article has received in all sources considered (including policy documents) and a

¹³ *Journal of Accountancy* (JOA), *The CPA Journal* (CPAJ), *Strategic Finance* (SF), *Management Accounting Quarterly* (MAQ), and *Internal Auditor* (IA).

¹⁴ Altmetrics is a company that tracks online activity around scholarly research outputs.

¹⁵ Summers and Wood (2017) database. The 12-top journals considered are *Behavioral Research in Accounting* (BRIA), *CAR*, *JAE*, *Journal of Information Systems* (JIS), *JAR*, *Journal of Management Accounting Research* (JMAR), *AH*, *The Journal of the American Taxation Association* (JATA), *RAST*, and *TAR*. The 6 elite journals considered by Wood (2016) are *AOS*, *CAR*, *JAE*, *JAR*, *RAST* and *TAR*.

separate score for policy documents.¹⁶ Comparing the topics of information systems, financial reporting, auditing, managerial, tax, and others; they show that tax research receives the most attention from the general public and in policy documents. Their analysis also evidences that elite accounting articles receive relatively little attention from the general public when compared to other business disciplines (economics finance, management, marketing, psychology, and other sciences) and that economics and finance receive more attention from policymakers and standard setters than accounting. The sample in Burton et al. (2021) ends in 2015 and does not consider some potentially relevant journals, which motivates the interest in expanding and updating their analyses, as well as breaking them down into data sources, e.g., news articles, policy documents, patents, blogs, Wikipedia, Twitter, and Facebook. Thus, a reassessment of the state of the field and the attention it receives appears justified.

3. Attention to Research Findings: Almetrics Evidence

We first compare citations of articles from accounting journals, published between 2011 and 2021, beyond academia with the citations of related journals. In particular, we compare the combined outreach of 16 accounting journals¹⁷ with relevant journals in finance and management.¹⁸ In Figure 2, we find that all accounting journals combined compare poorly to the benchmark journals. For example, the *Journal of Finance* has more news article citations, more policy document citations, more blog post citations, more patent citations, and more Wikipedia citations than all accounting journals combined.

Figure 3A shows the number of article citations by category over time, and separately for Twitter in Figure 3B. Three observations are worth mentioning: First, the number of news article citations is increasing over time. Second, policy document citations are decreasing over time, but this is likely due to National Bureau of Economic Research (NBER) working paper series, as it takes some time for recent articles to be cited. And third, Facebook is practically irrelevant by 2021, but accounting articles are increasingly mentioned on Twitter.

Next, in Figure 4A, we compare news articles and policy documents across accounting journals. *The Accounting Review* (TAR) ranks first, followed by *Contemporary Accounting Research* (CAR) and *Journal of Accounting Research* (JAR). Most journals, however, are rarely covered by news outlets. Figure 4B shows the citing outlets.

In Figure 5, we compare the number of citations of accounting articles in policy documents. Similar to the news articles shown in Figure 4, most policy citations are from JAR, TAR and the *Journal of Accounting and Economics* (JAE). Most policy document citations are in the NBER working paper series, followed by documents of the European Union and APO (*Analysis & Policy Observatory*, a non-profit open access repository).

Our results indicate that accounting receives significantly less attention than similar disciplines across all sources analysed. However, we do find that some outlets are interested in covering accounting research: Most accounting article citations are in *phys.org* and *The Conversation*, which both mainly cover academic research. These outlets are specially designed for researchers to increase the outreach of their research findings and *The Conversation*, for example, allows researchers to pitch their article idea to the editors. *Forbes* and *Harvard Business Review* also cover accounting research.

¹⁶Almetric 2020 defines policy documents as policy, guidance, or guidelines documents from a governmental or non-governmental organization.

¹⁷We select ABR, AAAR, AF, AH, AIE, AOS, BAR, CAR, EAR, IS, JBFA, JAE, JAPP, JAR, RAST, TAR.

¹⁸We select *Management Science* (MS), *Journal of Business Ethics* (JBE), *Journal of Finance* (JOF), *Journal of Financial Economics* (JFE), and *Review of Financial Studies* (RFS).

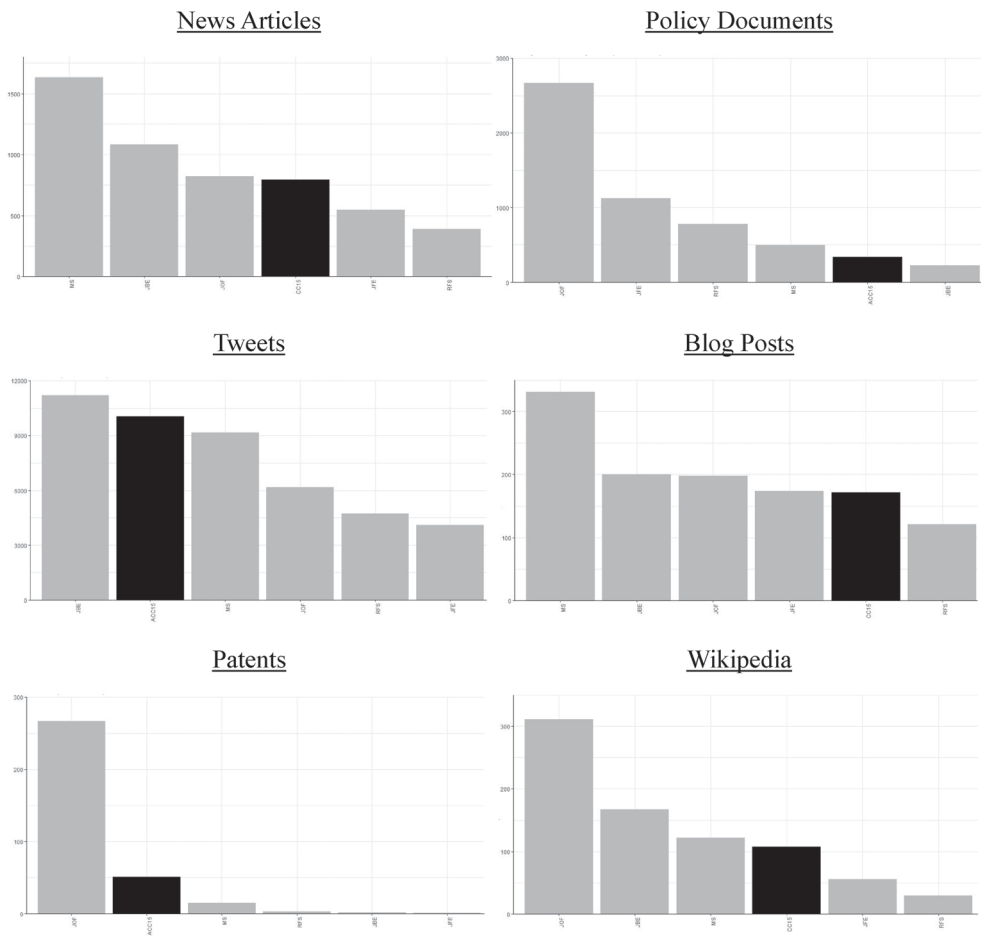


Figure 2. Comparison with Non-Accounting Journals (2012–2021). Notes: The figures compare the combined citations of the 16 accounting journals (Accounting and Business Research (ABR), Accounting, Auditing, and Accountability Journal (AAAJ), Accounting and Finance (AF), Accounting Horizon (AH), Accounting in Europe (AIE), Accounting, Organization, and Society (AOS), British Accounting Review (BAR), Contemporary Accounting Research (CAR), European Accounting Review (EAR), International Journal of Accounting Information Systems (IS), Journal of Business, Finance & Accounting (JBFA), Journal of Accounting and Economics (JAE), Journal of Accounting and Public Policy (JAPP), Journal of Accounting Research (JAR), Review of Accounting Studies (RAST), The Accounting Review (TAR)) in news articles, policy documents, tweets, blog posts, patents, and Wikipedia entries with Management Science (MS), Journal of Finance (JOF), Review of Financial Studies (RFS), Journal of Financial Economics (JFE), and Journal of Business Ethics (JBE).

Overall, the evidence obtained leads us to conclude there is scarce attention to accounting research from non-academic stakeholders in traditional and emerging outlets. Of course, the Almetric measure is not without limitations. It measures dissemination and attention, and not quality. People pay attention to research for different reasons, not always positive, and as noted by Leuz (2018) such attention does not necessarily imply impact. Still, our analyses provide comparative data, and an argument that average quality is different across disciplines is hard to sustain. An additional concern is that performance measurement affects performance itself and, indeed, may encourage behavior that meets the target while deviating from its intended goal. For example, impact scores can be managed by authors and editors via citations, moving low-tier journals into top quartiles with practices such as unnecessary and excessive cross-citing. These

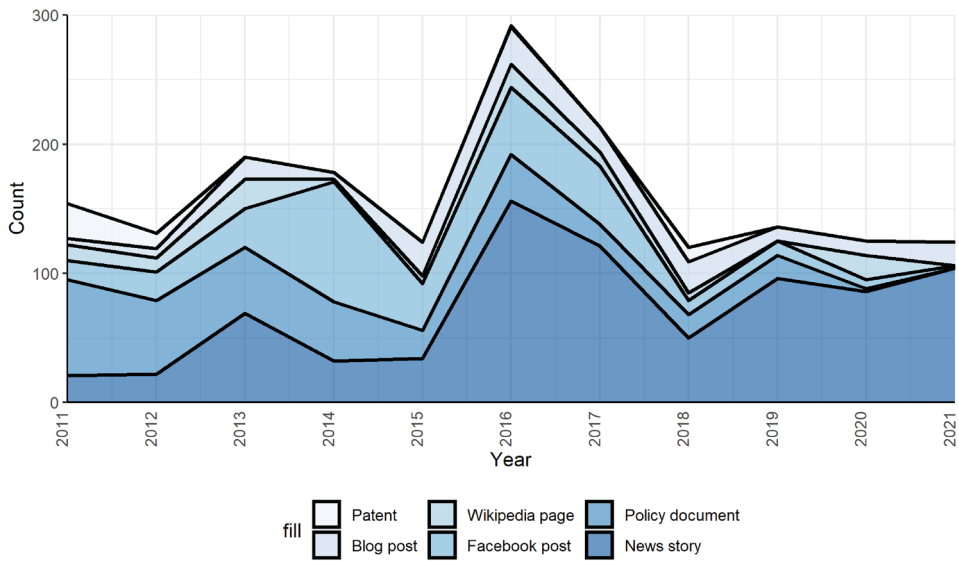
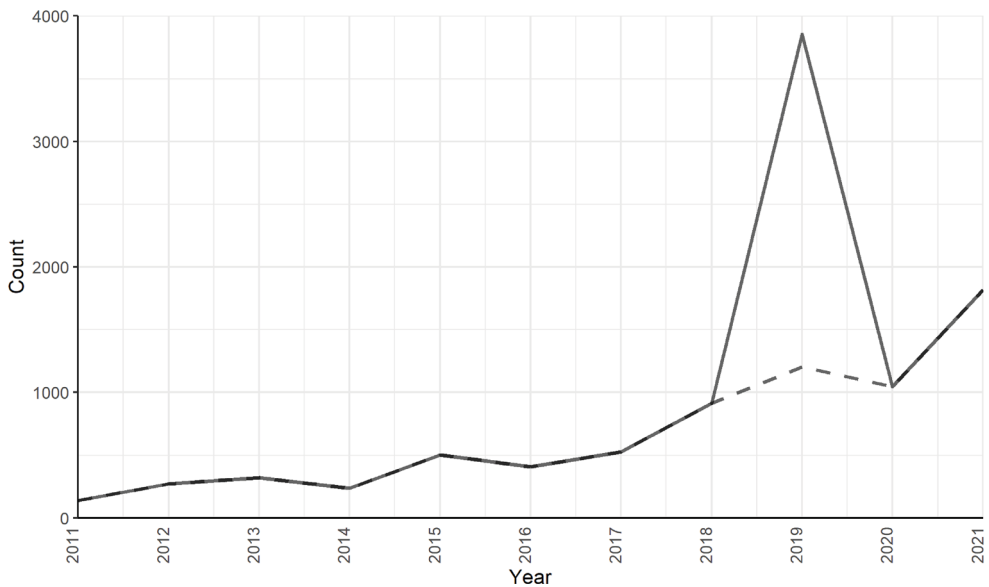
A. Journal Article Citations (2011 – 2021)**B. Tweets (2011 – 2021)**

Figure 3. Journal Article Citations – 16 Accounting Journals. A. Journal Article Citations (2011–2021). B. Tweets (2011–2021). Notes: Figure A shows journal citations by categories over time. Figure B separately shows tweets that contain article citations. The solid line depicts the total number of citations, and the dashed line removed two outliers (Brennan (2019a) and Brennan (2019b) received 1472 tweets and 1181 tweets, respectively).

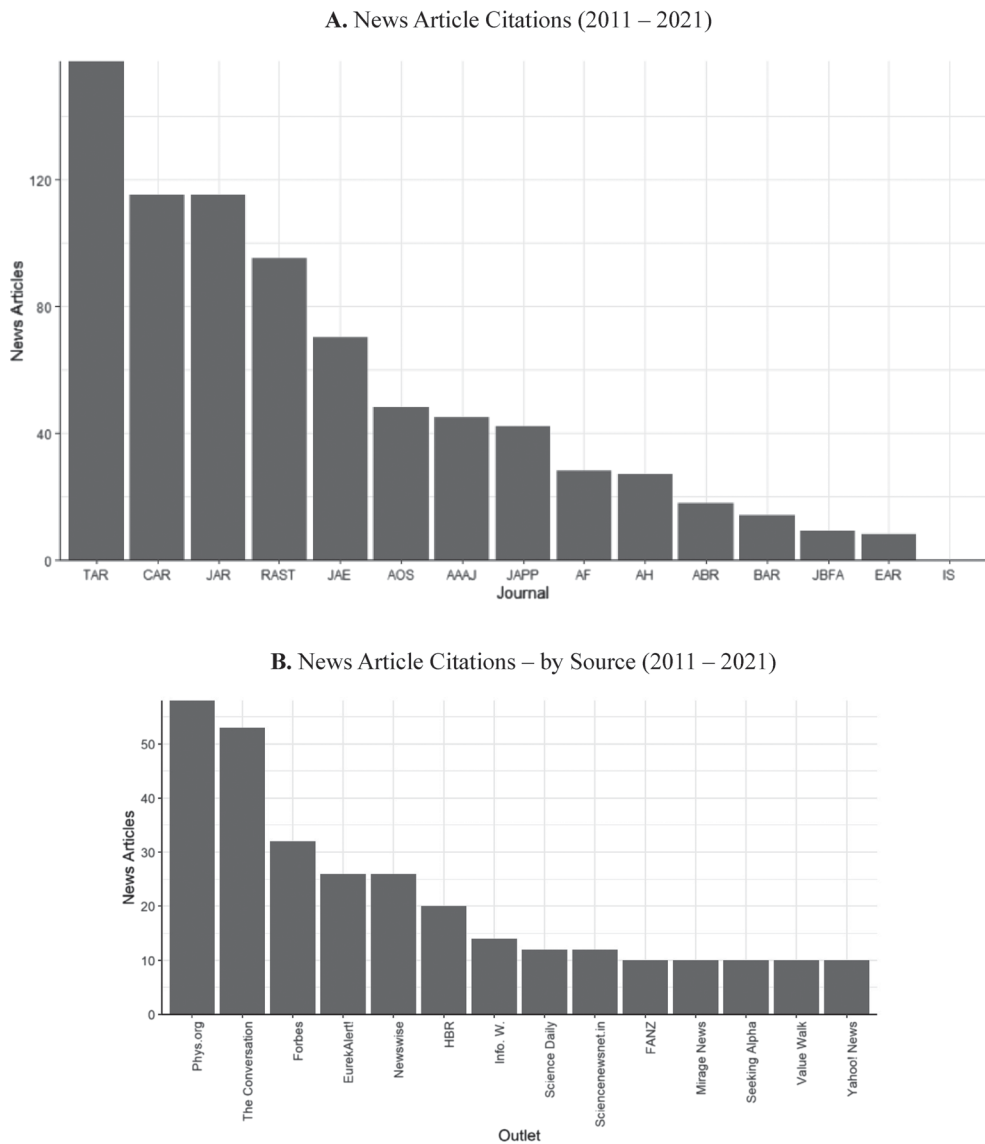


Figure 4. News Articles – 16 Accounting Journals. A. News Article Citations (2011–2021). B. News Article Citations – by Source (2011–2021). Notes: Figure A shows news article citations by Journal. Figure B shows news article citations by source (HBR = Harvard Business Review, Info. W. = Wissenschaftlicher Informationsdienst, FANZ = Foreign Affairs New Zealand). Accounting and Business Research (ABR), Accounting, Auditing, and Accountability Journal (AAAJ), Accounting and Finance (AF), Accounting Horizon (AH), Accounting in Europe (AIE), Accounting, Organization, and Society (AOS), British Accounting Review (BAR), Contemporary Accounting Research (CAR), European Accounting Review (EAR), International Journal of Accounting Information Systems (IS), Journal of Business, Finance & Accounting (JBFA), Journal of Accounting and Economics (JAE), Journal of Accounting and Public Policy (JAPP), Journal of Accounting Research (JAR), Review of Accounting Studies (RAST), The Accounting Review (TAR).

limitations exist with any performance measure, including Almetrics scores, but potentially, the fixation that gives rise to attempts to game the system is more likely engendered by over-reliance on a *single* measure (such as a citation ranking) rather than many, and therefore, approaches such as Almetrics scores, that rely on multiple scores may shield from some of these concerns.

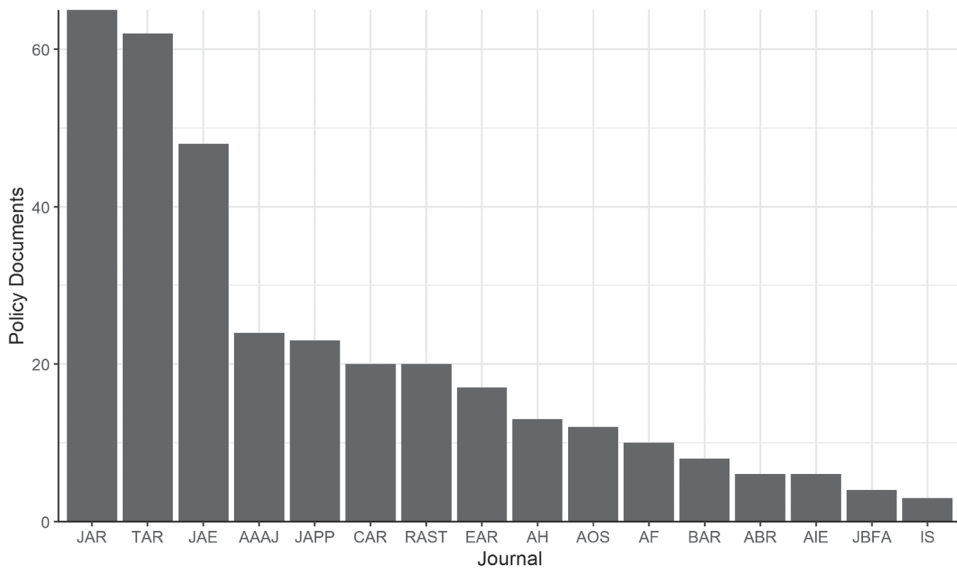
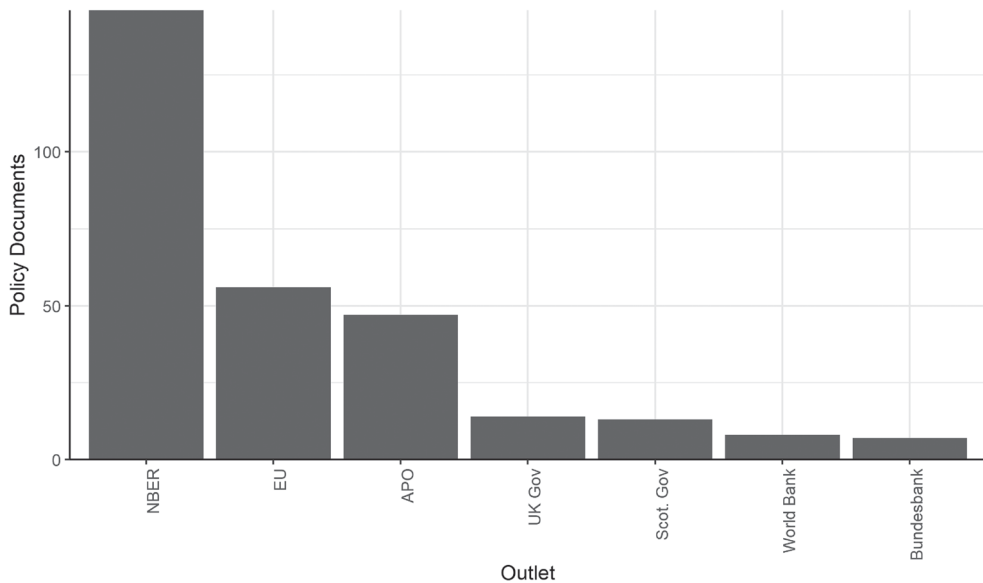
A. Policy Document Citations (2011 – 2021)**B. Policy Document Citations – by Source (2011 – 2021)**

Figure 5. Policy Documents – Top-16 Accounting Journals. A. Policy Document Citations (2011–2021). B. Policy Document Citations – by Source (2011–2021). Notes: Figure A shows policy document citations by Journal. Figure B shows policy document citations by source (NBER = National Bureau of Economic Research, EU = The Publications Office of the European Union, APO = Analysis & Policy Observatory). We select Accounting and Business Research (ABR), Accounting, Auditing, and Accountability Journal (AAAJ), Accounting and Finance (AF), Accounting Horizon (AH), Accounting in Europe (AIE), Accounting, Organization, and Society (AOS), British Accounting Review (BAR), Contemporary Accounting Research (CAR), European Accounting Review (EAR), International Journal of Accounting Information Systems (IS), Journal of Business, Finance & Accounting (JBFA), Journal of Accounting and Economics (JAE), Journal of Accounting and Public Policy (JAPP), Journal of Accounting Research (JAR), Review of Accounting Studies (RAST), The Accounting Review (TAR).

Table 1. Demographics

	N	% Sample		N	% Sample
Top 5 Countries			Method		
USA	58	17.7%	Empirical Archival	225	68.6%
UK	41	12.5%	Case/Field Study	32	9.8%
Germany	39	11.9%	Analytical/Modelling	19	5.8%
Netherlands	22	6.7%	Experimental	18	5.5%
Australia	19	5.8%	Survey	16	4.9%
Position			Other	10	5.5%
Full Professor	125	38.1%	Topic		
Assistant Professor	91	27.7%	Financial Reporting	127	38.7%
Associate Professor	91	27.7%	Management Accounting	57	17.4%
Other	7	2.1%	Auditing	42	12.8%
Ph.D. student	7	2.1%	Taxation	24	7.3%
Post-Doc	7	2.1%	Accounting and Gov.	20	6.1%
Department			Other	10	17.7%
Accounting	241	73.5%	Publications last 5 years (Top 5)		
Accounting & Finance	51	15.5%	EAR	100	30.5%
Other	19	5.8%	CAR	83	25.3%
Management	13	4.0%	TAR	75	22.9%
Finance	4	1.2%	ABR	67	20.4%
			RAST	47	14.3%

The table shows the composition of the survey.

4. The Role of Dissemination: The Academics Survey Evidence

To better understand dissemination practices and their motives, we distributed a survey to 1,460 (mostly accounting) academics via email, with a follow-up reminder sent in January 2023. The full survey is available as Appendix 1. 483 responses were received, resulting in a response rate of approximately 33%. 107 respondents who reported no publication experience, primarily Ph.D. students, were excluded from the analyses. Additionally, 48 respondents who did not answer more than 10 (sub-) questions were also removed. The resulting sample size was 328 eligible survey responses, representing 22.4% of the original invited participants. These responses come from 35 different countries, with the highest number of responses coming from the USA (58), UK (41), Germany (39), Netherlands (22), and Australia (19). Around 28% of respondents are female. This compares with prior statistics on gender distribution of authorship provided by the EAA in their Newsletter of March 2022. The respondents are relatively evenly distributed among academic ranks of Assistant Professor (91), Associate Professor (91), Full Professor (125), and a few post-doctoral students and Ph.D. students. The vast majority of respondents come from Accounting departments (241) or Accounting and Finance departments (51).

In terms of research methods, the most common approach is empirical archival research (225), followed by case/field study (32), analytical research (19), and experimental (18). The most common research topic is financial reporting (127), followed by management accounting (57), auditing (42), and taxation (24). Finally, in addition to *European Accounting Review*, the most common journals in which the respondents have published in the last 5 years are *Contemporary Accounting Research* (83), and *The Accounting Review* (75) (Table 1).

4.1. Usefulness and Understandability

Survey participants were asked to rate the usefulness and understandability of their latest journal publications in high-quality accounting journals for three different stakeholders: the general

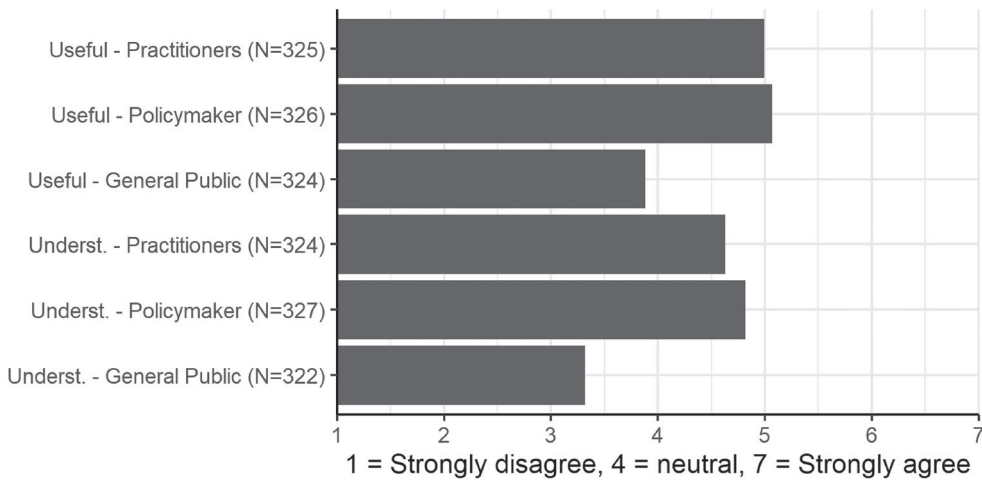


Figure 6. Usefulness and Understandability of Accounting Research. The graph shows the results of the following two survey questions: ‘Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, to what extent do you agree that the following stakeholder would find your research findings useful?’ and ‘Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, to what extent do you agree that the following stakeholder would find your research findings understandable as published in the journal?’

public, policymakers, and practitioners. The ratings were on a scale from 1 (‘strongly disagree’) to 7 (‘strongly agree’) (Figure 6).

The results suggest that researchers generally view the *usefulness* and *understandability* of their findings for policymakers and practitioners as greater than for the general public. The average rating for usefulness (understandability) for the general public was 3.88 (3.32), below the neutral score of 4. The average rating for policymakers and practitioners was higher, 5.07 and 4.99 (4.82 and 4.63), respectively. These scores also suggest academics consider their research to be more useful than understandable, but by a small margin, and generally have low to moderate perceptions of the overall usefulness of their work.

4.2. Relevance of Publications and Citations in Policy Documents/Media

Next, we asked respondents to rate the relevance of publications in high-quality accounting journals, as well as citations in media/newspapers and policy documents, for various career-related outcomes. Non-surprisingly, respondents rated *publications* in high-quality accounting journals as very relevant for tenure, full professorship, and peer recognition. Funding (external and internal) was rated as somewhat relevant (Figure 7).

Citations in *media* or *policy documents* were rated below 4 (4 = to some extent relevant) for all career-related outcomes and funding opportunities.¹⁹ Interestingly, the relevance of peer recognition for citations in media/newspapers (4.56) and policy documents (4.63) is higher than the relevance of other factors, which suggests that peer recognition is an important driver to engage in accounting dissemination. Overall, this evidence is in line with the concerns discussed over the lack of incentives to engage in dissemination.

¹⁹With the exception of the relevance of citations in policy documents for external funding, which was rated slightly above 4 (4.03).

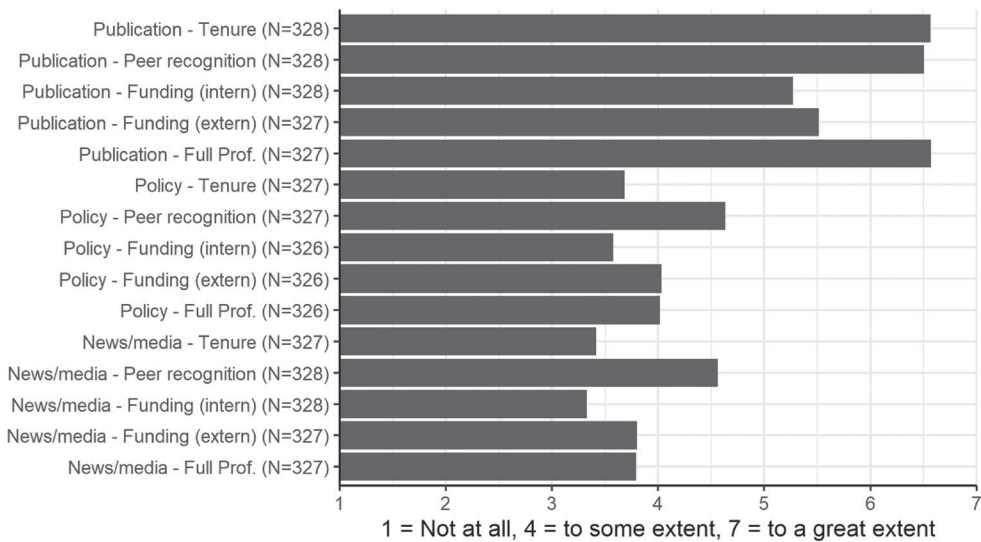


Figure 7. Relevance of Publications and Citations in Policy Documents / Media. The graph shows the results of the following three survey questions: ‘How relevant are publications in high-quality accounting journals for...’, ‘How relevant are citations in policy documents (e.g., of governments, central banks, standard setters) of publications in high-quality accounting journals for...’, and ‘How relevant are citations in media/newspapers of publications in high-quality accounting journals for...’.

4.3. Dissemination of Research Findings: Practices

The most common way for academics to disseminate their research findings is by sending/presenting the paper to other academics. The mean score for ‘Sent/presented to academics’ was 5.95, which is, of course, not very surprising given the conference and seminar culture in accounting academia. However, all other mentioned ways to disseminate research findings score below the neutral score of 4. For example, the mean score for ‘Posted on social media’ was 3.71, which suggests that while academics engage in sharing their research on social media platforms, it is not as common as sharing with other academics (directly). The lowest mean score was for ‘Sent/presented to standard setters/regulators’ (2.46), which suggests that academics infrequently share their research findings with these stakeholders. Similarly, the mean score for ‘Published practitioner-oriented version’ was low (2.52), indicating that publishing research in a way that is more accessible to practitioners is not a common practice among accounting academics (Figure 8).

Next, we asked participants whether they had been requested to disseminate their research findings within the last five years by a journal editor/publisher, their respective university/institution, or external funders. Notably, external funders appeared to show less interest in dissemination, with authors being asked to engage in dissemination on rare occasions. It was most common for individuals to be asked by their respective universities (21.01%) or by journal editors/publishers (16.49%) to share their research, perhaps indicating that journal citations and impact factors are the primary considerations. However, survey participants also noted that universities expressed some interest in social media posts (17.82%), internet blogs (17.82%), and features in media/newspapers (15.96%). Overall, our evidence suggests that accounting scholars are infrequently asked to share their research findings. Nonetheless, we cannot rule out the possibility that researchers may have been asked but either ignored these requests or simply forgot about them (Table 2).

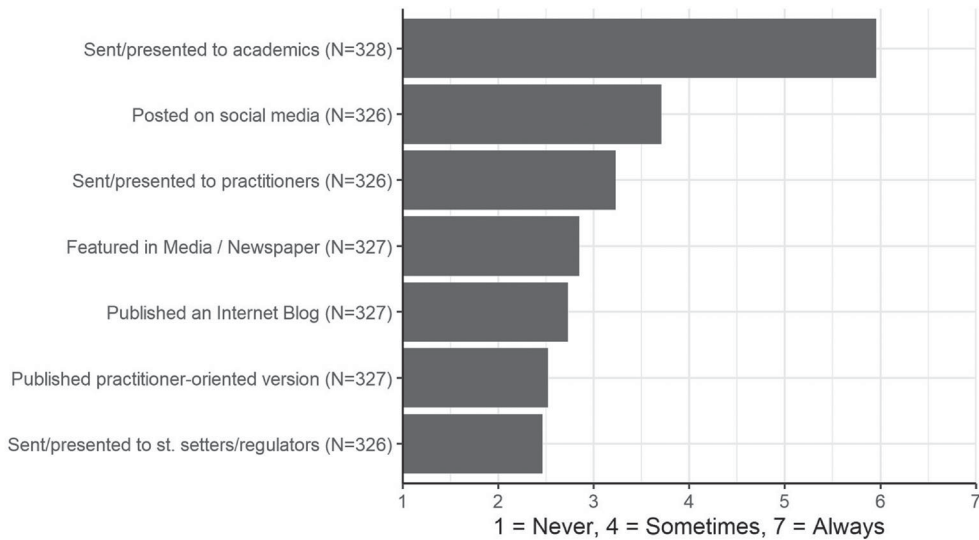


Figure 8. Dissemination of Research Findings. The graph shows the results of the following survey question: ‘Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, did you engage in the dissemination of research findings in the following ways (before or after publication)?’

Table 2. Requests to Disseminate Research Findings

	Journal editor/Publisher	University	External funders
Sent/presented to academics	16.49%	21.01%	4.79%
Sent/presented to practitioners	4.52%	7.18%	6.12%
Sent/presented to standard setters/regulators	3.46%	4.79%	3.72%
Publish a practitioner-oriented version	6.12%	8.78%	5.05%
Post on social media (e.g., Twitter/Linked-in)	14.36%	17.82%	4.52%
Publish a Internet Blog/Video/Podcast	8.24%	17.82%	3.72%
Featured in Media/Newspaper	8.24%	15.96%	3.19%

The table shows the results of the following three survey questions: ‘Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, were you asked to disseminate your research findings by the following stakeholders (before or after publication)?’

Given that the empirical findings of the previous section show that accounting findings are infrequently disseminated, we asked survey participants what they consider the biggest constraints to engaging in such activities. The one constraint that stands out is that accounting scholars have no time. Other constraints, such as ‘no training’ or that these activities are not relevant for promotion decisions are less of a constraint, on average (Figure 9).

A further observation from the survey is that universities do not always offer an environment that stimulates the dissemination of research findings. For example, only 59% of respondents indicated that their university has a PR Team, around 48% have internet blogs, and only 33% offer some kind of training in how to disseminate research findings (Figure 10).

Even though our evidence so far indicates that research findings are not very often distributed beyond academia, on average, survey respondents believe that such dissemination will be more important in the future for promotion decisions and external funding. Interestingly, survey respondents indicated that peer recognition will be much more important in the future, with an average value of 5.1 (Figure 11).

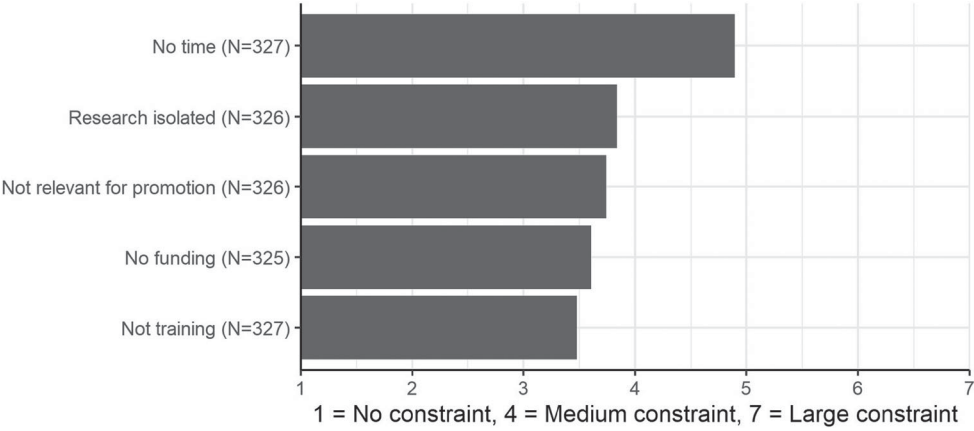


Figure 9. Constraints to Disseminate. The graph shows the results of the following survey question: ‘What do you see as the biggest constraints to disseminate your research findings?’

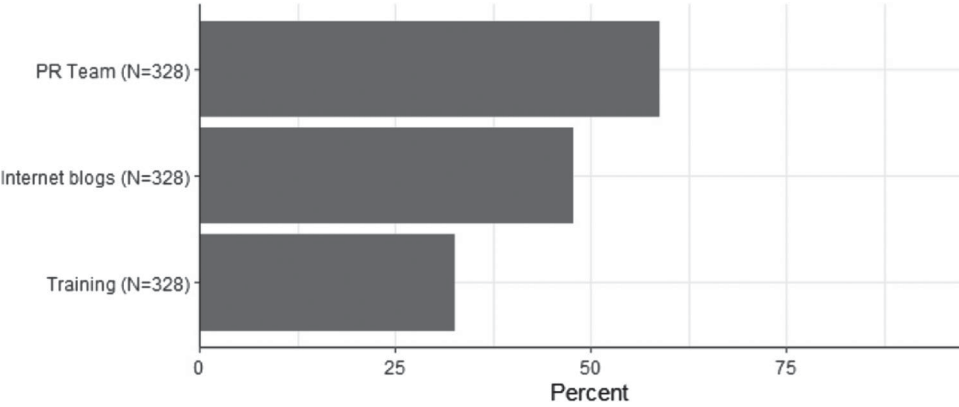


Figure 10. Help from University/Institution. The graph shows the results of the following survey question: ‘With respect to the dissemination of your research findings at your university/institution. Does your institution offer:’?

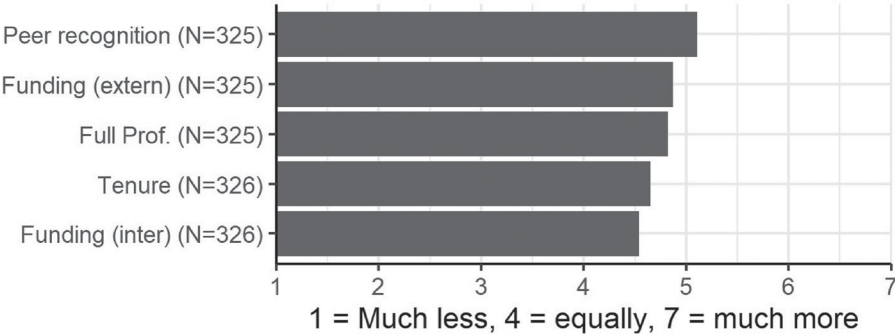


Figure 11. Importance of Dissemination in the Future. The graph shows the results of the following survey question: ‘How important do you think disseminating your research findings will be in the future (e.g., 10 years from now compared to now) for ...’

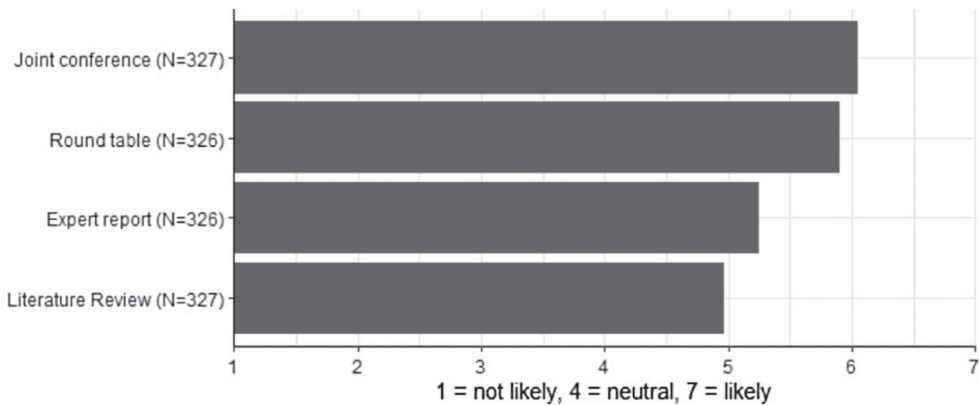


Figure 12. Participation in Joint Activities with Professional Organizations and Standard Setters / Regulators. The graph shows the results of the following survey question: ‘If you were invited to take part in the following events/activities of professional organizations or standard setters/regulators, how likely is it that you would participate.’

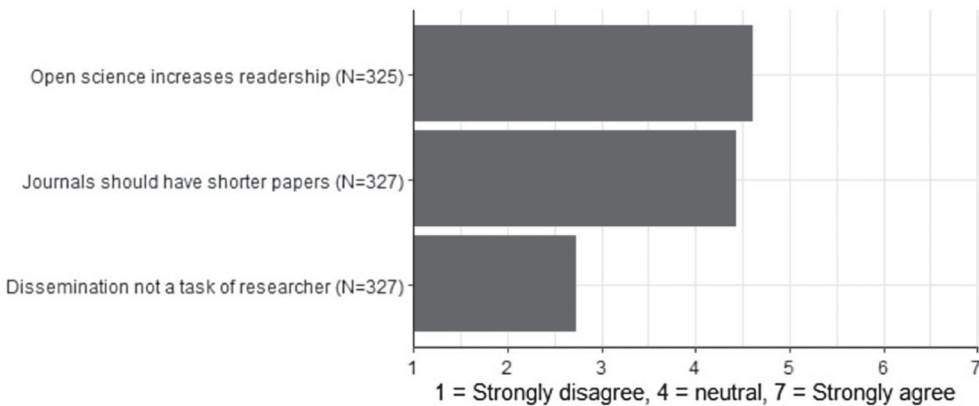


Figure 13. Other Statements. The graph shows the results of the following survey question: ‘To what extent do you agree with the following statements?’

We also enquired whether researchers would be willing to participate in events that may enhance dissemination and allow for the creation of broader networks with non-academics. Our findings indicate a high willingness to participate in such events, and particularly, in joint events with practitioners and/or standard-setters and regulators. Indeed, our question of whether perhaps dissemination is not the task of researchers had low agreement, indicating most researchers do see it as part of their job. Other suggestions like increasing open access or publishing shorter articles received a mildly positive rating, slightly above the neutral 4 (Figures 12 and 13).

We also segregate answers in accordance with the self-reported predominant lines of research and gender in Appendix 2. Women systematically appear to value dissemination activities and their rewards and importance as higher than men, also to be more conscious of their lack of training and time to devote to this task. With respect to research areas, the differences are mostly concentrated for management accounting (MA) scholars, who consider their research less relevant to policymakers than other areas, which is likely true almost inherently to the issues under study.

4.4. Successful Experiences

Participants were asked to share their successful experiences with dissemination.²⁰ 39 participants responded. This represents over 10% of respondents, which suggests successful dissemination is perhaps uncommon, given that participants self-selected into taking the survey. Academics relate their successful experiences to (i) publication in media outlets/general press, such as Bloomberg, The Economist, Harvard Business Review, Financial Times, The New York Times, Marketwatch, Forbes, American Banker, or WSJ; (ii) collaborations with, and presentations to, regulatory bodies (FRC, EFRAG, IASB, IFM), and practitioner associations (ICAS, Institute of Public Auditors in Germany, CIMA, CIPFA, Center for Audit Quality); as well as (iii) dissemination in other media such as videos prepared by universities, social media (LinkedIn and Twitter) and blogs (FinReg Blog). The responses also suggest gender, innovation, corporate social responsibility, and tax are topics of substantial interest to practitioners, whilst not surprisingly, IFRS-based research is of interest to standard setters. Some participants shared information on their dissemination efforts, which are not negligible and suggest multiple mechanisms at play.

[University] did a short practitioner oriented version of the paper, with a couple rounds with me to edit for factual correctness. This didn't take that much time on my side. I then posted it to my LinkedIn profile with a one liner summary, the link to the short write-up and the link to the full academic paper. [University] also posted that. We got quite a few interactions on those LinkedIn posts. [University] also sent the short write-up out as part of their current students and alumni emailing efforts. [Journal] does ask you to submit a fairly short form upon acceptance if you are interested in being considered by them for a press release, which we did fill out. They picked it up, wrote the press release [...], asked us to check the press release for accuracy, and released it. It was picked up by a couple outlets. (*US-based researcher*).

[The paper] was on SSRN already earlier. Also we published executive summaries with visualizations [...] increasing our studies visibility. We reached out to newspapers, wrote a blog, reached out to practitioners, Ministry of Finance, politicians. The study was picked up both by national and international newspapers, by several newsletters of professional networks which spilled over to invitations to other countries' Ministries of Finance or Tax Administrations. (*Europe-based researcher*).

Overall, our survey findings suggest that academics consider their research as not always easy to understand or relevant to either the general public, policymakers or practitioners, and that incentives to disseminate are scarce, with current promotion systems not valuing dissemination practices highly, albeit dissemination is considered to be of growing importance. Academics consider it costly, something in which they are not well trained, nor encouraged to do by publishers or their own institutions.

5. Discussion, Interview Evidence, and Recommendations

We have painted a concerning picture. Our interview evidence indeed indicates strong concerns exist among academics about the lack of successful dissemination, and what this means in terms of how society perceives and values accounting academia:

What I worry about is that we speak to each other, and if we continue to just speak to each other, we are actually not going to be valued by society. (*US-based researcher*)

Particularly publicly funded universities need to justify why they spend so much money on things that society does not even realize. (*Europe-based researcher*)

In fact, concerns exist that, in some instances, we may be at the cusp of a shift that pushes us into the irrelevance box:

²⁰In particular, we asked 'Did you publish a paper that was disseminated particularly well? If so, could you briefly mention the paper and describe the process?'

[Certain Standard Setters] do not want to pay anything. They do not think it is value for money. (US-based researcher)

On a perhaps more positive side, the views expressed highlight also a shift in terms of how non-academics engage with researchers, perhaps being less interested in sponsoring research, but becoming more adept at reading it and engaging with academics in novel ways.

I think standard setters largely ignored what researchers did and if they used it they just cherry-picked the research that corroborate on the use . . . In the last ten years I think it has changed again in a more positive way for accounting research, I have the impression now, specially IASB but EFRAG also . . . as now they are very active. (Europe-based researcher)

Indeed, academics are often appointed to boards and committees that directly influence regulation and standard setting, being involved in pre-regulatory activities (such as preparing white papers). It is also common for academics to provide consulting advice to practitioners. Thus, much of the dissemination may take place in meetings and forums that are private, in small networks that do not always meet the criteria of building on excellent research. Lack of transparency of such interactions makes it impossible to assess them, while possibly also hiding from view (and objective measurement) some of the most effective dissemination practices within the field. Still, actions and initiatives exist that may perhaps aid our discipline in improving its outreach, and facilitating dissemination of research findings.

5.1. Recommendations for Universities and National Accreditation Systems

It may be argued that dissemination should only be done by a few, or even, not the role of individual researchers.²¹ Our discussion with successful researchers indicates it is perhaps research teams, departments, or universities that should design and promote excellent communication, engaging those individual researchers who excel at it.

Regardless of the appropriate unit responsible, what emerges from our evidence is a clear notion that extrinsic incentives for dissemination must exist. In designing them, universities and national accreditation systems may need to turn away from singular, simplistic measures such as the number of publications in ranked journals in a given time period, and delineate assessments that consider dissemination efforts. Different standards for tenure and promotion decisions would be ideal, and impact beyond academic circles should particularly weigh into promotion decisions to the rank of full professor. We also contend that at the very least, rewards should exist to recognize successful dissemination.

In addition to actions that increase the incentives to engage in dissemination, it is imperative to reduce the constraints that limit it. As noted by one of our interviewees:

It is not easy to shift incentives – releasing constraints is more useful, so more people on the margin try (to disseminate). (US-based researcher)

Researchers face substantial costs in translating and disseminating their findings, as they have limited time, skills and training. Universities can internalize some of these costs by creating science-communication infrastructures (blogs, vlogs, press release offices, hiring expert writers/communicators, etc.) as well as engaging in activities such as reaching out to relevant alumni. Indeed, we believe it is incumbent upon universities to release constraints by developing their science communication strategy, and to consider including translation and dissemination training in their doctoral programs. In addition, funding agencies should consider requesting, within

²¹Our survey evidence indicates that 11.6% of respondents consider dissemination is not the role of academics.

proposals, a clear communication strategy.²² Additionally, these activities should be adequately budgeted so they do not detract from scientific endeavors.

Caution must be exercised in following these recommendations. First, certain research (e.g., certain methodological or analytical research) is essential to progress in academia, but its dissemination to non-academics would make less sense. This type of research should not be penalized by incentives to disseminate. Second, attempts to create metrics that are objective and simple must be avoided. They may push academics into a different type of race to quantity, substituting the number of publications in impact-ranked journals for the number of tweets, blogs, or mentions in media. We acknowledge that it is difficult to design incentive systems that rely on both subjective measurement and subjective assessments of relevance. As eloquently stated by one of our interviewees, it is important to keep track of what research is considered relevant to non-academics, and why:

(On whether dissemination will become more important on the future) ‘that depends on who gets to decide whether something is important’. (US-based researcher)

Engaging third parties to communicate research findings, instead of researchers directly engaging in dissemination, risks cherry-picking or misleading communication, and many of the mentioned efforts (social media, blogs, etc.) may be used without reaching the target audience. Concerns about the participation of external parties in the process are pervasive among our interviewees:

‘researchers should be the ones to do it – they know the interpretation and limitations’ [...] ‘journalists pick the part they like and ignore the rest’. (Europe-based researcher)

While such concerns are reasonable and may guide precautionary action (for example, academics may have a final say on what gets published), they should not be paralyzing and prevent dissemination.

5.2. Recommendations for Journals and Associations

Recent attempts to increase active dissemination of research findings include the creation of online platforms, like the blog of the *Accounting Research Center* of the EAA or the press releases and online ‘newsroom’ of the AAA. These initiatives are still incipient and trail those of other associations such as the *European Economic Association* (EEA), which actively encourages its members to write media briefings (EEA, 2021) and provides writing tips and tricks on its *Communicating Economics* website.²³ Such efforts are to be commended, and if systematic, they may reduce some of the biases that may emerge when engaging non-academic communicators.

In designing these initiatives it is important to aim for them to be bidirectional. It is critical that users actively participate in such platforms. Dissemination channels need to be spaces where policymakers, academics and practitioners meet on an equal footing. As argued by Hoang et al. (2018, 2023) and Salterio et al. (2021), communication must be bidirectional to increase the probability that policymakers and practitioners understand the relevance of the transferred knowledge. It is not clear whether the aforementioned platforms solve some of the issues mentioned already, as either academics with limited time and expertise must carry the weight of such

²²In Germany, for example, this has been implemented by two major research institutions, the Deutsche Forschungsgemeinschaft (DFG, German Research Fund) and the Wissenschaftsrat (WR, The German Science and Humanities Council). The DFG, in its regulations for funding applications, asks for a science communication strategy for all funded projects, and also gives an award to individuals or teams of researchers with outstanding scientific communication achievements). WR has a part of the granted funding specifically dedicated to the communication of science which has increased significantly in the last decade.

²³This website provides, as an example, detailed advice on ‘How to write a press release.’ Available online at: <http://www.communicatingeconomics.com/resources/how-write-press-release>, consulted Nov-2022.

initiatives, or it falls on expert communicators, who may exacerbate the risk of cherry-picking. Despite their limitations, using online platforms for the dissemination of research findings is likely still beneficial. These platforms offer a valuable channel to increase the visibility of academic research and potentially reach a wider audience. While they may have challenges like bidirectional engagement and potential bias, they represent a positive step toward reducing the gap between academia and the broader community.

For certain types of dissemination, as noted, the relevant unit in terms of successful engagement may be journals or associations rather than individuals. Journals and associations are more likely to succeed in building networks of contacts, hiring professional writers or even facilitating specific training particular to the discipline.²⁴ Associations can also organize committees that prepare comment letters,²⁵ or respond to calls for literature reviews, incentivizing academics with the potential publication of academic versions of such reviews. These calls for literature reviews and reports also come from professional institutes,²⁶ that often engage in other initiatives such as the creation of academic panels, like those recently created by EFRAG, which meet periodically to exchange feedback on contemporary regulatory issues and related research.

A particularly relevant action may be the organization of joint events with standard setters and practitioners. Examples of such practices are the Information for Better Markets (ABR-ICAEW), IASB Research Forum (several journals), or the EAA-IASB-EFRAG joint online webinars. Indeed, as pointed out by the UK Economic and Social Research Council (ESRC), knowledge exchange is a two-way exchange that is typically associated with activities that can be planned, including seminars, workshops, placements, as well as other collaborative activities. The organization of joint conferences fosters sharing research findings directly and in a timelier manner (working paper status) with research users, who can also act as discussants and provide feedback.²⁷ These joint events lower barriers to mutual knowledge. However in general, most of these existing initiatives are ‘non-systematic,’ and standard setters appear more willing to participate in them than practitioners, which might lead to a randomized impact of research outputs (Salterio et al., 2021).

5.3. Recommendations for Researchers

Practices of successful researchers are not easy to emulate. Their path to successful outreach is different but typically sustained by persistence, endurance to failure, and intrinsic motivation. A quote from one of our interviewees nicely summarizes this:

I genuinely care to have this impact. (US-based researcher)

A recommendation that emerges from our interview data is to consider that dissemination efforts start at the stage of selecting research questions. Scanning the agenda of regulators, or discussing

²⁴For example, the AAA Management Accounting section introduced a new job in 2016/17: liaison to practice, which is now a committee. AinE has IASB and EFRAG members on their Editorial Board.

²⁵The EAA reporting committees have sent comment letters to IASB. Academic versions of these letters were eventually published in *Accounting in Europe*.

²⁶The Scottish Institute of Chartered Accountants of Scotland (ICAS), the EFRAG, or the Spanish Instituto de Contabilidad y Auditoria de Cuentas (ICAC) are examples of organizations that have opened such calls for literature reviews. The European Parliament think tank also requests academic views on current issues, for example, three papers were commissioned surrounding the recent Wirecard scandal (Barba Navaretti et al., 2020; Garcia Osma et al., 2020; Langenbucher et al., 2020).

²⁷For example, JAR with the Public Company Accounting Oversight Board (PCAOB), ABR with the Institute of Chartered Accounts of England and Wales (ICAEW) or the International Accounting Standard Board (IASB) with several journals through the IASB Research forum (organized with EAR and AinE in 2018 and 2023).

potential projects with practitioners facilitates identifying research questions that users would be intrinsically interested in knowing the answer to. Indeed one of our interviewees noted that:

(dissemination) ‘happens basically upfront, before the research is really in a mature state, then it really creates a very nice network’ (Europe-based researcher)

While this presupposes access to pre-existing networks that are reinforced via dissemination of intermediate findings, an interlinked recommendation is to engage with standard setters and professional institutions by any means available, both individually and through the resources available at universities and associations. Belonging to regional, national and international associations may open the door to networking opportunities that ultimately pave the road to successful dissemination. Attendance at joint events, participation in calls for research, or submitting relevant research to people responsible for agenda items in standard-setting bodies, are actions that facilitate constructing such networks.

Translation is also key to successful dissemination. Researchers can actively seek to increase the footprints of their research, for example, by writing executive summaries, blog articles, or contacting news editors. For those unfamiliar with these activities, the initiative ‘Accounting for Impact’ (<https://www.accountingforimpact.org>) offers workshops to learn the skills to engage outside academia, for example on how to disseminate research findings via social media, blog posts, or podcasts. Also, versions of research findings addressed to professional journals can lower the language barrier (Kaplan, 2019). Social media may also help. The constraints on space and format it imposes facilitate translation to simple language and focus on bottom-line findings, while the fact that various stakeholders are present and active in this media may lead to successful dissemination (depending on the respective network). While silos may still exist, and non-academic stakeholders may be unaware of academic users, and vice versa, social media can undoubtedly help to reach a broader audience. Indeed, accounting research frequently shows that disseminating firm-specific news via Twitter can be beneficial, e.g., associated with lower bid-ask spreads (Blankespoor et al., 2014) or lower cost of capital (Albarrak et al., 2020), it is surprising that accounting research itself is disseminated rarely. As of now, while all the top finance journals and economic journals disseminate, and often even discuss, research findings on Twitter (*#EconTwitter*), which can further trigger news articles, blogs, etc, only a few accounting journals disseminate accounting research on Twitter, and those journals that do it, such as *European Accounting Review* or *Accounting in Europe*,²⁸ among others, started disseminating findings between 2019 and 2021.²⁹ The *Journal of Finance*, for example, already started in 2012. A positive example among accounting journals is *Accounting Forum*, which even lists the social media editor position on their editorial board webpage.

We end this short article by encouraging researchers to take steps to improve the dissemination of their findings. Currently, researchers are incentivized only at the margin to disseminate. However, in our view, dissemination is key to social impact, and its importance is likely to grow across all disciplines in the next few years. In this, accounting should not trail other similar areas due to an erroneous perception of lack of relevance. While we encourage universities, journals, and academic and professional associations to increase the incentives and especially to reduce the constraints to dissemination, it is eventually up to researchers, and particularly, to research

²⁸European Accounting Review (@EAR_Journal) / Twitter (started 12/2019); Accounting in Europe (@AIE_Journal_EAA) / Twitter (11/2021).

²⁹Examples are Accounting, Auditing, & Accountability Journal (08/2020), Accounting and Business Research (02/2019), Contemporary Accounting Research (01/2021), European Accounting Review (12/2019), Journal of Business Finance and Accounting (04/2019), Review of Accounting Studies (09/2020), and Accounting Forum (5/2018).

teams to design their communication strategies, incorporate the objective of social impact meaningfully into their projects from the onset, and to make use of the infrastructure that exist to reach out to non-academic stakeholders.

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Appendices

Appendix 1. The survey Instrument

Block 1: Demographics

Welcome to the survey **Dissemination of Accounting Research**. The survey takes about 10 min to answer, and your responses are strictly confidential. All data will be securely stored and encrypted.

- 1) In which country is your university/institution located?
- 2) What is the name of your university/institution?
- 3) What best describe your position?
 - Full Professor
 - Associate Professor
 - Assistant Professor
 - Post-Doc
 - PhD Student
 - Other (Please indicate)
- 4) In which department are you?
 - Accounting
 - Finance
 - Accounting & Finance
 - Management
 - Other (Please indicate)
- 5) What is your main research method (EAA classification)?
 - Analytical/Modelling
 - Conceptual Development/Interpretative/Historical
 - Case/Field Study
 - Empirical Archival
 - Experimental
 - Survey
 - Other (Please indicate)
- 6) What is your main topical area (EAA classification)?

● Auditing ● Accounting Education ● Financial Analysis ● Financial Reporting ● Accounting and Governance ● Accounting History ● Interdisciplinary/Critical	● Accounting and Information Systems ● Management Accounting ● Public Sector and Not-for-Profit Accounting ● Social and Environmental Accounting, and Ethical Issues in Accounting Taxation ● Other (please indicate)
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- 7) In which of the following academic high-quality accounting journals did you publish **within the last 5 years**?

-
- | | |
|---|---|
| <ul style="list-style-type: none"> ● I have not published ● Accounting & Business Research ● Accounting & Finance ● Accounting Horizons ● Accounting in Europe ● Accounting Review ● Accounting, Auditing & Accountability Journal ● Accounting, Organizations & Society ● British Accounting Review ● Contemporary Accounting Research ● European Accounting Review | <ul style="list-style-type: none"> ● International Journal of Accounting Information Systems ● Journal of Accounting & Economics ● Journal of Accounting & Public Policy ● Journal of Accounting Research ● Journal of Business Finance & Accounting ● Review of Accounting Studies ● Other accounting journals (please indicate) ● Other non-accounting journals (please indicate) |
|---|---|
-

Block 2: Relevance and Translation

- 8) Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, to what extent do you agree that the following stakeholder would find your research findings **useful**?

1 = Strongly Disagree 4 = Neutral 7 = Strongly Agree

General public

Policymakers (standard setters/regulators)

Practitioners (accounting/auditing professionals, and other professionals)

- 9) Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, to what extent do you agree that the following stakeholder would find your research findings **understandable** as published in the journal?

1 = Strongly Disagree 4 = Neutral 7 = Strongly Agree

General public

Policymakers (standard setters/regulators)

Practitioners (accounting/auditing professionals, and other professionals)

Block 3: The Role of Dissemination in Promotion and Financing Decisions

- 10) How relevant are publications in high-quality accounting journals for ...

1 = Not at all Relevant 4 = To Some Extent Relevant 7 = To a Great Extent Relevant

tenure decisions (at your institution)?

promotion to full professor (at your institution)?

internal (within university) funding?

external funding?

your general reputation/recognition among your peers?

- 11) How relevant are citations in **media/newspapers** of publications in high-quality accounting journals for ...

1 = Not at all Relevant 4 = To Some Extent Relevant 7 = To a Great Extent Relevant

tenure decisions (at your institution)?

promotion to full professor (at your institution)?

internal (within university) funding?

external funding?
your general reputation/recognition among your peers?

- 12) How relevant are citations in **policy documents** (e.g., of governments, central banks, standard setters) of publications in high-quality accounting journals for ...
1 = Not at all Relevant 4 = To Some Extent Relevant 7 = To a Great Extent Relevant

tenure decisions (at your institution)?
promotion to full professor (at your institution)?
internal (within university) funding?
external funding?
your general reputation/recognition among your peers?

Block 4: Dissemination of Research Findings

- 13) Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, did you engage in the dissemination of research findings in the following ways (before or after publication)?
1 = Never 4 = Sometimes 7 = Always

Sent/presented the paper to academics
Sent/presented the paper to practitioners
Sent/presented the paper to standard setters/regulators
Published a practitioner-oriented version of your research in another journal (e.g., Harvard Business Review)
Posted on social media (e.g., Twitter/Linked-in)
Published an Internet Blog/Video /
Podcast (e.g., Website of the University, EAA ARC Blog)
Featured in Media/Newspaper

- 14) Considering your latest journal publications (e.g., last 5 years) in high-quality accounting journals, were you asked to disseminate your research findings by the following stakeholders (before or after publication)?

Journal editor/Publisher of manuscript	Your University/institution	External funder of your research
--	-----------------------------	----------------------------------

Sent/presented the paper to academics
Sent/presented the paper to practitioners
Sent/presented the paper to standard setters/regulators
Published a practitioner-oriented version of your research in another journal (e.g., Harvard Business Review)
Posted on social media (e.g., Twitter/Linked-in)
Published an Internet Blog/Video /
Podcast (e.g., Website of the University, EAA ARC Blog)
Featured in Media/Newspaper

- 15) What do you see as the biggest constraints to disseminate your research findings?
1 = no constraint 4 = medium constraint 7 = large constraint

Not (or only marginally) relevant for promotion decision / tenure decisions

Academic research in accounting is too isolated from practice

I have no training to engage in dissemination

I do not have time to engage in dissemination

I do not have funding to engage in dissemination

- 16) With respect to the dissemination of your research findings at your university/institution.
Does your institution offer:

No	Yes	Do not know.
Internet Blogs		

Training on the dissemination of research findings

PR Team to disseminate research findings

- 17) How important do you think disseminating your research findings will be in the future
(e.g., 10 years from now compared to now) for ...

1 = Much Less Important 4 = Equally Important 7 = Much more Important

tenure decisions (at your institution)?

promotion to full professor (at your institution)?

internal (within university) funding?

external funding?

your general reputation/recognition among your peers?

Block 5: Other Questions

- 18) If you were invited to take part in the following events/activities of professional organizations or standard setters/regulators, how likely is it that you would participate.

1 = Not Likely 4 = Unsure 7 = Very Likely

Joint conference

Conduct a literature review

Participate in a round table or panel

Produce an expert report

- 19) To what extent do you agree with the following statements

1 = Strongly Disagree 4 = Neutral 7 = Strongly Agree

Dissemination of research findings is **not** the task of the researcher

Accounting journals should move toward shorter and easier to read papers

Publishing in Open Science increases the likelihood that stakeholders read/know my article

Block 6: Voluntary Information

- 20) **Voluntary:** The responses of this survey are anonymous. However, in case you allow us to contact you with potential follow-up question, please state your name and email address.

Your Name:

- 21) **Voluntary:** Did you publish a paper that was disseminated particularly well? If so, could you briefly mention the paper and describe the process?
- 22) **Voluntary:** Your email address:
- 23) Gender Information
 Male
 Female
 Other
 Prefer not to say

Appendix 2: Survey Findings by Categories/Gender

Question	Ø	FA	AUD	MA	TAX	Other	Femal	Male	Sign
Usefulness and understandability of accounting research (1–7)									
Useful – Practitioners	5.0	4.9	5.1	5.1	4.2	5.3	5.2	5.0	**
Useful – Policymaker	5.1	5.6	5.0	3.7	5.0	5.2	5.4	4.9	
Useful – General Public	3.9	3.7	3.9	3.7	4.0	4.2	4.0	3.8	
Underst. – Practitioners	4.6	4.7	4.9	4.3	4.3	4.8	4.7	4.7	
Underst. – Policymaker	4.8	5.1	4.9	4.0	4.8	4.9	4.9	4.8	
Underst. – General Public	3.3	3.2	3.6	3.0	3.2	3.6	3.4	3.4	
Relevance of publications and citations in policy documents / media (1–7)									
Publication – Tenure	6.6	6.7	6.4	6.3	6.8	6.5	6.6	6.5	*
Publication – Peer recognition	6.5	6.6	6.5	6.6	6.5	6.3	6.6	6.4	
Publication – Funding (intern)	5.3	5.2	5.5	5.1	5.3	5.3	5.4	5.2	
Publication – Funding (extern)	5.5	5.6	5.4	5.5	5.3	5.5	5.5	5.5	
Publication – Full Prof.	6.6	6.7	6.4	6.5	6.6	6.5	6.7	6.5	
News/media – Tenure	3.4	3.6	3.5	2.9	3.2	3.6	3.8	3.3	
News/media – Peer recognition	4.6	4.5	4.5	4.3	4.9	4.7	4.8	4.5	**
News/media – Funding (intern)	3.3	3.4	3.6	2.9	3.2	3.5	3.5	3.3	
News/media – Funding (extern)	3.8	4.0	3.8	3.3	4.2	3.8	4.0	3.7	
News/media – Full Prof.	3.8	3.9	3.8	3.4	3.5	3.9	4.2	3.7	**
Policy – Tenure	3.7	3.9	3.7	3.1	3.3	4.0	4.0	3.6	*
Policy – Peer recognition	4.6	4.7	4.7	4.3	4.5	4.8	4.9	4.6	*
Policy – Funding (intern)	3.6	3.7	3.8	3.0	3.5	3.8	4.0	3.5	**
Policy – Funding (extern)	4.0	4.3	4.0	3.6	3.8	4.1	4.4	3.9	*
Policy – Full Prof.	4.0	4.2	3.9	3.6	3.5	4.3	4.2	4.0	
Dissemination of research findings (1–7)									
Sent/presented to academics	6.0	5.8	6.0	6.1	6.3	6.0	6.0	6.0	
Posted on social media	3.7	3.1	3.9	3.7	4.3	4.3	3.9	3.6	
Sent/presented to practitioners	3.2	3.0	3.6	3.0	3.4	3.5	3.1	3.2	
Featured in Media/Newspaper	2.9	2.7	2.7	2.8	3.1	3.2	2.8	2.8	
Published an Internet Blog	2.7	2.7	2.3	2.6	3.1	3.1	2.8	2.7	
Published practitioner-oriented version	2.5	2.2	2.1	3.5	2.3	2.7	2.4	2.6	
Sent/presented to st. setters/regulators	2.5	2.7	2.5	1.7	2.4	2.6	2.7	2.4	
Asked to disseminate (0–1)									
Sent/presented to academics	4.0	4.0	4.5	3.9	3.8	4.0	4.6	3.9	
Sent/presented to practitioners	2.3	1.8	2.6	2.8	1.7	2.6	2.5	2.2	
Sent/presented stand. setters/regulators	1.8	1.9	2.6	1.2	1.3	1.9	1.5	1.9	
Published practitioner-oriented version	2.5	2.0	3.3	3.5	1.3	2.4	2.6	2.4	
Posted on social media	3.8	3.5	3.8	3.5	4.2	4.4	3.8	3.8	
Published an Internet Blog	3.4	2.9	4.0	3.0	4.2	4.1	3.3	3.5	
Featured in Media/Newspaper	2.8	2.2	2.9	3.2	2.5	3.6	2.9	2.8	

(Continued).

Table A1. Continued.

Question	Ø	FA	AUD	MA	TAX	Other	Femal	Male	Sign
Constraints to disseminate (1–7)									
No time	4.9	5.3	4.5	5.0	4.2	4.6	5.3	4.8	**
Research isolated from practice	3.8	3.7	4.2	3.8	3.7	3.9	3.7	3.9	
Not relevant for promotion	3.7	3.8	4.0	3.9	3.1	3.5	4.2	3.6	**
No funding	3.6	3.8	3.7	3.7	2.7	3.6	3.9	3.5	
No training	3.5	3.6	3.6	3.4	3.0	3.5	4.2	3.2	***
Does your institution offer (0–1)?									
Internet blogs	5.2	5.2	6.4	5.8	3.3	4.7	5.2	5.3	
Training	6.7	7.4	7.4	6.5	6.3	5.6	6.9	6.8	
PR Team	4.1	4.1	4.0	4.9	3.8	3.7	4.4	4.0	
Importance of dissemination in the future (1–7)									
Peer recognition	5.1	5.2	5.2	4.9	5.4	5.0	5.4	5.0	*
Funding (extern)	4.9	4.9	4.8	5.1	4.7	4.7	5.1	4.8	
Full Prof.	4.8	4.9	4.6	4.9	4.7	4.8	5.0	4.8	
Tenure	4.7	4.6	4.6	4.7	4.9	4.7	4.8	4.6	
Funding (inter)	4.5	4.5	4.4	4.7	4.5	4.5	4.8	4.4	*
Would you participate in events from organizations/standard setters/regulators (1–7)?									
Joint conference	6.1	6.1	6.1	5.9	6.2	6.0	6.2	6.0	
Literature review	5.0	4.9	5.4	4.4	4.6	5.5	5.3	4.9	*
Round table	5.9	5.8	6.1	6.0	6.0	5.9	6.0	5.9	
Expert report	5.3	5.1	5.6	4.9	5.4	5.6	5.4	5.2	
Agree with the following statements (1–7)									
Dissemination not a task of researcher	2.7	3.1	2.6	2.4	2.3	2.7	2.9	2.6	
Journals should have shorter papers	4.4	4.7	4.9	4.0	3.6	4.4	4.4	4.5	
Open science increases readership	4.6	4.5	4.4	4.7	4.6	4.9	4.9	4.5	*

The table shows the results by research field (Financial Accounting (FA), Auditing (AUD), Managerial Accounting (MA), Taxation (TAX), and other). Deviations by 0.35 from the mean (Ø) are marked in italic-bold. The last two columns show results for females vs males and statistical differences are shown based on two-sided t-tests (the sample size is slightly reduced due to missing gender information).