Bridging the Gap Between Academia and Practice in Accounting

Shana Clor-Proell
Texas Christian University
s.proell@tcu.edu

Omri Even-Tov
University of California, Berkeley
omri_eventov@haas.berkeley.edu

Charles M. C. Lee
University of Washington
clee27@uw.edu

Shiva Rajgopal
Columbia University

sr3269@gsb.columbia.edu

April 2024

Running Head: Bridging the Gap Between Academia and Practice in Accounting

We thank Elizabeth Blankespoor, Christine Botosan, Brian Bushee, Sean Cao, Mary Ellen Carter, Ying Compton, Michael Dambra, Kimberlyn George, Ahmet Kurt, Alina Lerman, Dawn Aiko Matsumoto, Ryan McDonough, Mark Nelson, Stephen Stubben, Tammy Waymire, Michael Willenborg, Michael Yip, and Aleksandra Zimmerman for their helpful comments and suggestions. We also thank Song Chenyun for her valuable research assistance.

Shana Clor-Proell, Texas Christian University, Neeley School of Business, Fort Worth, TX, USA; Omri Even-Tov, University of California, Berkeley, Haas School of Business, Berkeley, CA, USA; Charles M.C. Lee, University of Washington, Foster School of Business, Seattle, CA, USA; Shivaram Rajgopal, Columbia University, Columbia Business School, New York, NY, USA

JEL Classifications: A20; I23; M10; M40; M41

Keywords: practice-oriented research; research-practice gap; research publication; research dissemination; practitioner.

Bridging the Gap Between Academia and Practice in Accounting

ABSTRACT

This paper addresses the enduring challenge of bridging the gap between accounting research and its application in practice. Drawing upon insights from the 2024 Financial Accounting and Reporting Section (FARS) plenary panel discussion and contributions from esteemed leaders in the field, we explore the root causes of this disconnect and underscore the importance of narrowing the divide. Our analysis leads to the proposal of practical strategies targeted at key stakeholders — authors, reviewers, editors, and business school deans — with the aim of promoting a more integrated approach to accounting research and practice. Through these recommendations, we endeavor to enhance the relevance and impact of accounting scholarship on real-world financial practices, thereby enriching both the academic and professional realms of accounting.

I. INTRODUCTION

Accounting research has long been criticized for being detached from practical applications and offering little value to practitioners (Inanga and Schneider 2005; Parker et al. 2011). In the evolving landscape of the accounting profession, the gap between academia and practice remains a topic of considerable debate and concern. Indeed, the need to address this gap has become increasingly urgent of late, as universities confront a decline in state funding (Lewis 2023), questions about the value of a college education (Belkin 2023), and perceptions that faculty salaries are unjustifiably high (Marcus 2021). These factors pressure academic institutions to demonstrate the tangible benefits of faculty research. To bring this critical issue into focus, the 2024 Financial Accounting and Reporting Section (FARS), in collaboration with the FARS Integrating Research and Practice Committee, hosted a plenary session devoted to this topic.[1]

As the moderator and panelists of this session, we aim to share the rich insights and perspectives that emerged from our discussion. This article contains highlights from the FARS plenary session, which have been further supplemented by contributions from various esteemed colleagues in the field. Although there are actions that those in practice could take to narrow the gap between academia and practice, in this paper we focus exclusively on actions that those in academia can take. We have organized the paper around three pivotal questions: (a) What are the factors contributing to the gap between academia and practice in accounting? (b) What is the significance of bridging this divide? and (c) What are some practical and effective strategies for us (as authors, reviewers, editors, and business school deans) to collectively achieve this objective?

[1] The panel was moderated by Omri Even-Tov, with Shana Clor-Proell, Charles Lee, and Shiva Rajgopal serving as panelists.

II. WHY IS THERE A GAP BETWEEN ACADEMIA AND PRACTICE?

The criticism of a research-practice gap is not unique to the field of accounting. However, the general perception is that this gap is wider in accounting than in other fields. When considered as a continuum, the research-practice gap is narrowest in disciplines such as engineering and medicine, making these areas valuable points of comparison. The research-practice disparity in accounting is attributed to various factors, including historical reasons, funding, grants, and incentive structures, as well as communication. The following discussion compares accounting with engineering and medicine to delve deeper into these contributing factors.[2]

History

Historically, accounting emerged as a practical craft, primarily concerned with record-keeping, bookkeeping, and financial reporting (De Roover 1955; Chatfield and Vangermeersch 1996; Waymire and Basu 2008). Its origins can be traced back at least 10,000 years (Schmandt-Besserat 1992).[3] In the mid-20th century, as business schools sought to establish themselves as legitimate academic institutions, there was a significant shift toward more scientific and empirical research approaches in fields such as accounting. This shift was partly influenced by the broader trend in the social sciences toward positivism and more rigorous empirical analysis (Watts and Zimmerman 1986).

As accounting matured into an academic discipline, bringing in some of the techniques used in finance research (Watts and Zimmerman 1990), its focus shifted towards developing more rigorous theoretical frameworks, models for understanding financial behavior, and sophisticated quantitative analyses. This trend placed a greater emphasis on theoretical underpinnings and opened the door for Ph.D.s from other disciplines, such as economics, to

[2] Our goal is not to provide an exhaustive list of differences between engineering/medicine and accounting. Rather, we aim to highlight a few differences that illustrate our broader point: the research-practice gap in accounting could be smaller.
[3] See Waymire and Basu (2008) for a summary of accounting history over these ten thousand years.

conduct accounting research. In some cases, the emphasis on theory came at the cost of relevance to everyday issues faced by accounting practitioners, with applied work being dismissed as less worthy of scholarly respect (Rajgopal 2021). The increasingly complex and sometimes esoteric nature of accounting research, in turn, made it less accessible and/or immediately relevant to practitioners. Further compounding the issue, accounting research outcomes can be difficult to assess because they often involve abstract ("hard-to-measure") concepts such as increased transparency or representational faithfulness.

In contrast, fields like engineering and medicine have always been unapologetically application-focused. Engineering emerged from the need to solve practical problems through design and construction (Finch 1961), while medicine evolved from the practice of healing and the search for remedies to health issues (Silvano 2021). These disciplines have been consistently driven by the need to address tangible problems emerging from the field. Rapid technological advancement in engineering and urgent demand for medical solutions to health crises have continually reinforced the practical focus of research in these disciplines. Their academic evolution, in turn, has been closely tied to practical advancements—new technologies in engineering and clinical breakthroughs in medicine. Such a direct link ensures a continuous and dynamic interaction between research and practice.

Funding, Grants, and Incentive Structures

Due to the paucity of external funding opportunities (e.g., NIH grants), accounting research relies primarily on university funding and academic grants, which may not be as substantial or explicitly linked to practical outcomes as in other fields (Rajgopal 2021). Further, the incentive structure in accounting academia often prioritizes publications in high-ranking journals, which tend to favor theoretical and methodological sophistication over practical applicability (Kaplan 2019; Schrand 2019). Both factors can result in research that is

more oriented towards advancing academic discourse than addressing practitioners' immediate needs.

In contrast, fields such as engineering and medicine place greater emphasis on applied research, which can lead to patents, procedures, devices, and other technological or design innovations that have direct, field-based applications. This type of research often attracts significant funding from government and industry sources, especially for projects with clear commercial or clinical potential.[4] Universities that receive a cut of profits can also obtain a new source of funding from licensing intellectual property (IP). The professional recognition and financial rewards associated with such research incentivize researchers in these fields to pursue work with immediate practical implications.

Today, although the fields of medicine and engineering continue to recognize the importance of fundamental research in such base disciplines as molecular biology or material science, each has also developed extensive lines of inquiry in "applied," "clinical," or (to borrow a phrase from medicine) "translational" research. The main goal in these applied or translational studies is to adapt or otherwise apply innovations from base research to real-world problems, and to develop practical solutions that can be used by practitioners. In promotion and tenure cases in medicine and engineering, the more applied (or clinically-focused) research work is accorded equal standing with fundamental research that focuses on related base sciences.[5]

[4] For example, the initial research that led to the development of Magnetic Resonance Imaging (MRI) was supported by various research organizations and health institutes such as the National Institutes of Health and the National Science Foundation. Later, as the potential of MRI technology became evident, private companies invested heavily in refining the technology and developing practical, commercial models of MRI machines. Notable among these companies was General Electric (GE), one of the first to commercialize MRI scanners.

[5] We base this generalization on discussions with colleagues in these fields, as well as our personal experiences on campus-wide tenure and promotion review committees, such as the Stanford University Advisory Board (UAB). The Stanford UAB reviews and advises the provost on all tenure-level appointments and tenure-track new-hire decisions across the campus.

Communication

The academic community in accounting has often operated somewhat independently from professional practice. The drive to establish accounting as a respected academic discipline led to a focus on theoretical and empirical research that adheres to strict academic standards. While scientifically commendable, this approach can cause academics to overlook the immediate needs of the profession.

Academic papers typically focus on theoretical implications and long-term research questions. It is not unusual to require years of observation and analysis to fully understand the trends, impacts, and outcomes associated with such questions. These studies are typically presented in a format that prioritizes theory-based hypotheses, rigorous analysis, and multiple robustness tests. The need for precision and scholarly rigor has increased the page length of papers published in leading accounting journals over the past two decades —from 22.76 pages in 2000 to 32.25 pages in 2020 (Nigrini 2022). Moreover, academic research in accounting often employs complex statistical methods or specialized terminology ("jargon" or "academic gobbledygook"), making it difficult for practitioners without extensive training to understand.

Practitioners prefer concise actionable insights that can be quickly applied to current issues. Such insights, even if they are present in an academic paper, are often not readily discernible by practitioners. This divergence in language and presentation style — where academics focus on depth and rigor and practitioners seek immediate applicability — creates barriers to the effective communication and utilization of academic research in practice.

Engineering and medicine have seen a more integrated development between academia and practice. In these fields, practitioners often contribute to academic research, and academics regularly engage with real-world applications. These close collaborations help ensure the resulting research is informed by and directly relevant to professional practice.

Where prevalent, such collaborations can also influence academic publication outlets, causing them to become more practitioner-oriented over time. Leading scientific journals, such as *Science* and *Nature*, require submissions to include a one-page summary that concisely captures the essence of the research, highlighting its significance, methodology, results, and implications. This requirement ensures immediate access to the core findings and implications of the research, without the need to sift through extensive documents.

III. WHY CLOSE THE GAP BETWEEN ACADEMIA AND PRACTICE?

It is virtually impossible to overstate the importance of aligning accounting research with real-world applications. Doing so benefits not only accounting, but business schools more generally. Broad integration of application-focused research into business schools is vital well beyond the mission of knowledge creation itself. Business schools' ability to articulate the practical impact of faculty research has a direct impact on funding from donors and enrollment by the most talented students.

Speaking more broadly, the proper alignment of accounting research with real-world problems is foundational in maintaining the relevance of business schools, advancing societal objectives, fostering practical insights, enhancing teaching methodologies, improving student satisfaction, and strengthening alumni networks. In this section, we highlight some of the benefits that accrue to business schools when their accounting faculty research directly addresses real-world problems.[6]

Societal Contributions

Bridging the gap between academia and practice is crucial for societal advancement. By fostering collaborations between these sectors, we can leverage the strengths of both: academia's innovative research and industry's practical insights. These partnerships do not

[6] As accounting academics, we focus on the benefits that business schools gain from narrowing the accounting research-practice gap. We are agnostic about the extent to which research-practice gaps exist in other business disciplines. To the extent they do exist, narrowing those gaps would also benefit business schools.

merely enhance academic and professional understanding; they are pivotal in addressing pressing societal challenges. For instance, when academic research is applied to real-world economic policies and ethical business practices, it can lead to more equitable and sustainable development. Case in point, Baik et al. (2024) find that increased supply-chain transparency regarding the sources of conflict minerals leads to more responsible sourcing practices by companies, as evidenced by a higher demand for products from certified smelters. The shift towards responsible sourcing seems to contribute to a reduction in conflicts within mining regions, demonstrating the importance of regulatory measures in promoting ethical business practices and contributing to peace in conflict-affected areas.

Furthermore, integrating theoretical knowledge with real-world experience serves as a powerful catalyst for innovation. It advances the field of business and contributes to the development of more effective and socially responsible business practices. This synergy narrows the gap between academia and practice, creating a virtuous cycle wherein practical challenges inspire groundbreaking academic research. This research, in turn, informs and refines real-world practices. Such a dynamic interaction ensures the field's adaptability and resilience, making it responsive to the evolving needs of society. Ultimately, this interconnectedness between academia and practice enriches both sectors, resulting in a more informed, ethical, and prosperous society.

For example, the balanced scorecard was first introduced by Kaplan and Norton (1992), based on a research project conducted by the Nolan Norton Institute (1991), which focused on performance measurements in companies where intangible assets were vital for their value (Kaplan 2009). Since its introduction, the balanced scorecard has been widely adopted by companies and organizations around the world. This adoption not only extended and broadened the concept but also fueled subsequent innovations (Kaplan 2009).

Enhancing Teaching Effectiveness through Practical Applications

Academic research in accounting informs students and practice by enlightening the faculty who teach students and train practitioners. If faculty members understand the intricacies of academic research, they can impart them to students. The implications of research could benefit students by enhancing their understanding of the regulatory impacts, disclosure decisions, and mechanism of the capital market.

Integrating academic concepts with real-world scenarios, particularly in the realm of regulatory policies, equips students with a deeper and more nuanced understanding of the subject. This approach significantly enhances the educational experience and better prepares students for practical challenges in their future careers. For instance, academic research can shed light on how regulatory policies are formulated and their multifaceted impacts on society, corporations, and individuals.

Business school students, many of whom aspire to become future leaders, stand to benefit greatly from understanding the intricacies of regulation design, including its potential risks and implications. Such research can delve into how economic, political, and social factors shape regulations, providing students with a holistic view of the regulatory environment. By examining case studies and historical examples, students can learn about the consequences of various regulatory approaches, fostering critical thinking about the effectiveness and fairness of different policies.

Exploring academic research on financial and non-financial disclosure can provide valuable insights into shareholder behavior and investment strategies. Students can learn how different disclosures, such as environmental, social, and governance (ESG) reports, impact investor decisions and corporate accountability. This knowledge is crucial for understanding what investors prioritize and how transparency can influence a company’s reputation and financial health.

As a tangible example of using research insights to enhance teaching through practical application, consider the three-pronged proposal Professor Charles Lee presented to the Cornell Johnson School leadership in 1998 to establish (a) a real-time trading center/classroom, (b) a student-managed hedge fund, and (c) a research center. The central focus of this initiative was on creating and disseminating new knowledge related to the active asset management industry. With strong student and alumni support, the Parker Center for Investment Research was established that year. The center and its affiliated hedge fund, the Cayuga MBA Fund, have since graduated hundreds of master-level students, many of whom are now working in finance and asset management.

Experiential learning associated with managing a live stock portfolio, such as the Cayuga MBA Fund, exposes students to all the intricacies of professional asset management, including fundamental analysis, equity valuation, writing and presentation skills, quantitative stock selection, portfolio construction, and risk management. Both students and faculty also learn to quickly identify and synthesize large volumes of firm-level information in real time, using sophisticated software and analytical tools. These hands-on exercises increase student engagement, promote in-depth learning, and prepare students for future careers, even as they generate new research ideas for faculty members.

Strengthening Alumni Networks and Donor Relations

A key reason for emphasizing the relevance of accounting research in business schools is its impact on alumni networks, especially for fundraising. Rajgopal (2021), while serving as the Vice Dean of Research at Columbia University, “sensed a general reluctance” towards sponsoring research amongst the potential alumni donors, who would otherwise willingly donate generously towards teaching related initiatives. Alumni, potential donors, are more likely to invest in their alma mater when they witness the tangible impacts of its research in the business world. Demonstrating how faculty research influences industry practices and

addresses real-world challenges can effectively show donors the value of their contributions. This approach not only justifies their investment in faculty but also fosters alumni pride and ongoing engagement with the school. In light of the decline in state funding (Lewis 2023), there is also a greater need for public schools to rely on such external funding.

For example, in 2001 the UNC Tax Center was created to foster connections among scholars, practitioners, and policymakers interested in tax.[7] The Center aims to promote tax policy that is informed by rigorous academic research. Among its many activities, it hosts research events, professional education events, and translates academic research for broader consumption. Importantly, the Center relies on guidance and funding from alumni and tax practitioners who serve on its Leadership Council. As a result of the connection between faculty research and industry practice, the Center is able to secure donations and corporate sponsorship to sustain its work.

IV. CLOSING THE GAP BETWEEN ACADEMIA AND PRACTICE

Based on the factors discussed above and input from the field, we suggest the following strategies to address the research-practice gap in accounting.

What Faculty and Researchers Can Do

Prioritize Research Topics that are in Demand by the Industry

Numerous business problems remain unsolved. Conducting research that addresses these problems ensures academic contributions are directly relevant to practitioners. Addressing business issues practitioners face and offering potential solutions based on empirical data also makes it easier for researchers to motivate and communicate the significance of their work.

For researchers, focusing primarily on academic journals for new research ideas carries risks for several reasons. First, academic studies typically take years to publish, meaning the ideas presented there are often not entirely "fresh." Second, exposure to academic studies can

[7] https://tax.kenaninstitute.unc.edu/about-the-unc-tax-center/

lead researchers, especially those who are less experienced, to exhibit "anchor-and-adjustment" behavior. This often results in minor modifications to existing research designs rather than framing the problem in significantly original ways. Third, hot journal topics, similar to investment themes, come and go over time like fads and fashions. By chasing the latest popular themes, researchers risk becoming chronic followers or finding themselves on the wrong side of what investors call a "crowded trade."

As Professor Charles Lee noted in the panel, researchers should be "bee-watchers" rather than bee-watcher-watchers (see Figure 1). He encourages researchers to focus on identifying significant real-world problems that practitioners are trying to solve, rather than staying within the confines of current academic discourse. To this end, he emphasizes the importance of finding pertinent research questions through practical engagement *before* consulting academic journals to assess existing literature. The idea is to visualize where you want to go, before checking to see what has been done already in academic journals.

Stay Informed About Current Practices

Identifying practice-relevant research questions requires that researchers stay current with industry practices and problems, particularly given the accelerated pace of regulation and standard-setting. Regularly reading the news and monitoring regulatory changes is critical. Set up alerts and add pages of interest to social media feeds to facilitate this process. For example, following the FARS LinkedIn account (https://www.linkedin.com/in/aaa-fars-808b67223/) can highlight practice-relevant research opportunities. Also, accounting webcasts by the Big 4 firms provide updates in industry such as new accounting standards and tax policies.[8] Conversing with industry professionals can also help faculty and researchers stay current. One of the easiest ways to gain access to industry professionals is to

[8] See PwC's quarterly accounting webcast for an example: https://www.pwc.com/us/en/library/webcasts.html?library=root_container_content-free-container_section-736751764_tabshome0

seek opportunities to interact with alumni and accounting advisory board members. Attending practitioner conferences is another way to keep academia updated. Working to present at practitioner conferences offers the opportunity to engage with practitioners and also the additional benefit of disseminating research to a wider audience. Beyond these opportunities, researchers can gain insight into professionals' perspectives by reading public comment letters and op-eds. Staying informed about current practice saves time when generating new research ideas and ensures these ideas are aligned with real-world demands and trends.

Collaborate More Closely with Industry

Collaborating with industry is mutually beneficial, combining unique data and practical insights with cutting-edge research. These partnerships enhance academic knowledge and professional practice while addressing critical societal issues, such as economic policies and ethical business practices. This elevates the prestige of business schools and significantly contributes to societal well-being. For example, Chen et al. (2023) conducted a study in partnership with a major FinTech company. Their research, utilizing unique data on digital lending in developing countries, demonstrates notable improvements in borrowers' financial well-being. This case underscores the positive impact that academic-industry collaborations can have, especially in less developed financial markets.

In collaborations between academics and practitioners, each has their own comparative advantage. While practitioners typically possesses greater domain knowledge of institutional details, academics bring at least two important advantages to the table. First, with theoretical training, academics are often better able to bring structure, or conceptual parsimony, to a problem. This ability to capture "the simplicity on the other side of complexity" is at the heart of all good scholarship, both teaching and research. It is also a key reason why academic-practitioner collaborations often lead to breakthroughs that neither can accomplish on their own. Second, less encumbered by commercial mandates, academics can often afford to invest

more time in a topic and explore alternative solutions more thoroughly. This freedom facilitates the production of more enduring economic solutions that are broadly applicable to different business settings.

The benefits of academic-practitioner collaborations extend beyond the participants themselves. In many ways, integrating theoretical knowledge with practical experience drives the entire field forward, fostering innovation and developing more effective business practices. Such partnerships create a beneficial feedback loop: practical challenges inspire academic research, which, in turn, refines and improves real-world practices. Indeed, the ability to take deeper dives into important subjects and to create knowledge—a non-rival good that benefits society (Schumpeter 1942; Arrow 1962)—is a key reason why academics have been granted so much freedom in our research endeavors. It behooves us to value this entrustment and carefully consider the usefulness of our work to society at large.

Engage in Field-Based Interaction with Practitioners

In addition to empirical analysis, authors should incorporate practitioner views into papers to enhance and support the institutional setting and arguments made in the paper. Surveys, interviews, and even casual conversations can yield valuable insights and provide some of the most novel and informative practitioner-based evidence that cannot be easily captured in an empirical regression (see Graham et al. 2015 and Bloomfield et al. 2016 for additional discussion). For example, Dambra et al. (2023) conducted field research interviews with practitioners, including GASB directors, representatives from credit rating agencies, and governmental financial reporting consultants. Incorporating field research enriches the paper's analysis by providing real-world perspectives on the effects of accounting standard changes, thereby supporting its conclusions about the impact of financial statement disclosure on local governments' economic decision-making. As an additional illustration, Maksymov et al. (2023) surveyed 462 audit partners and interviewed 24 audit partners, CFOs, and audit

committee members to delve into the opaque process around material misstatements. The paper provides valuable evidence relevant to academics, practitioners, investors and regulators. It prompts a reevaluation of current understandings and stimulates further research into the audit process, particularly in areas that have been difficult to study due to the lack of accessible data.

Utilize Open-Access Platforms

Make research accessible by posting it on the Social Science Research Network (SSRN) or another open-access platform. Standard-setters and regulators need to be aware of and have access to current research. As noted earlier, academic research often becomes dated by the time it is formally published, diminishing its potential impact on practice. Although working papers have not undergone the complete peer-review process, they represent a valuable informational resource. Providing regulators and practitioners the opportunity to review unpublished papers enables them to independently assess the validity and thoroughness of the research.

Furthermore, given that both the SEC and PCAOB are obliged to perform economic analyses, often grounded in academic research, to back their rulemaking and standard-setting activities, ensuring the research they rely on is clear and reproducible is vital for informed and effective regulation. For example, because Dambra et al. (2023) posted their working paper on SSRN, they were then asked to share their data and code with the SEC's Division of Economic and Risk Analysis, which led to the citation of their research in the SEC rulemaking on special purpose acquisition companies (SPACs) (SEC 2024a). In addition, numerous working papers posted on SSRN were cited in the recent climate-related disclosure rules (SEC 2024b). As Professor Ed deHaan at Stanford Graduate School of Business commented, "It is great to see accounting research contributing to the regulatory debate."

Seek Out Opportunities to Disseminate Research Findings Beyond Academic Journals

Besides conducting research and writing papers, researchers should also seize opportunities to make their work more widely known. One approach is to find business news reporters who write on the research topic and send them a copy of the paper along with a short summary. Another approach is to consider writing a more practitioner-oriented version of the original paper for publication in journals that embrace "translational" articles. For accounting academics, *Accounting Horizons, Accounting and the Public Interest*, *Current Issues in Auditing,* and *The CPA Journal* are valuable outlets for such work.[9] In economics, the *Journal of Economic Perspectives* serves a similar purpose. In finance, there are many outlets, such as the *Finance Analyst Journal, Analysis*, the *Journal of Investment Management*, and the *Journal of Portfolio Management*. The FARS website also provides a list collated by Preeti Choudhary of various outlets for researchers to reach out to a broader audience, ranging from conferences to blogs.[10] Also consider sharing research directly with relevant regulatory bodies. For example, researchers can share their work with the FASB through the Academic Paper Submission Portal or by commenting on the FASB's technical or research agenda. As for "translation", the American Accounting Association conducted a "weARE" workshop on "How to Reach Non-Academic Audiences with Your Research."[11]

Marketing efforts can also include posting on LinkedIn to reach donor networks, engaging the media department at the researcher's school, and talking to alumni and advisory board members about the research. As Rajgopal (2021) noted, "McKinsey's (2017) version of our survey question is cited far more often in the popular press and by influential

[9] It is important to distinguish *Accounting Horizons* from practitioner journals such as *The CPA Journal*. While both are valuable resources, *Accounting Horizons* is an academic research journal that emphasizes the importance of practice-relevant research and plain-language communication to a broad audience and perspectives that are relevant to practice.

[10] https://aaahq.org/portals/0/documents/segments/fars/Intergrating%20Practice%20and%20Research%20Opportunities_082922.pdf

[11] https://aaahq.org/Education/Resources/Online/weARE-Webinar-42

commentators such as former Vice President Al Gore speaking at the Davos World Economic Forum." In other words, marketing and dissemination can be as important as research quality.

Incorporate Academic and Practice-Oriented Research into the Teaching Curriculum

Exposure to research enhances students' understanding of real-world applications of theoretical concepts. For example, while teaching the Statement of Cash Flow, Professor Michael Willenborg at the University of Connecticut introduces the paper, "Do Direct Cash Flow Disclosures Help Predict Future Operating Cash Flows and Earnings?" by Orpurt and Zang (2009). He views this paper as scholarly work with significant practical relevance, serving as an introductory bridge for students—future practitioners—to the world of academic research. This approach marks a crucial step in combining theoretical insights with practical applications, especially in accounting.

Similarly, Professor Brian Bushee at the University of Pennsylvania incorporates discussions on research into every class session, aiming to cultivate a research appreciation among his students. He emphasizes the importance of understanding how research shapes the concepts they learn. To this end, he introduces SSRN to his students and encourages them to read *The Wall Street Journal*, highlighting articles that discuss new research. For Professor Bushee, fostering an appreciation of research is vital, because it increases the likelihood that students will actively seek and apply research in their future professional roles. He also conducts a course on Accounting Analytics, where students are introduced to coding and can visualize what an abnormal accrual model looks like in Excel, making accounting research more practical for future auditors.[12]

Professor Mark Nelson at Cornell University also likes to use snippets to demonstrate how research has informed certain topics. He believes that dedicating most of each class to a

[12] https://platform.onlinelearning.upenn.edu/offering/business-analytics-accounting-analytics-a0Q2E00000JmMM9UAN

research paper will not be effective, but incorporating research to support the material covered in class will be beneficial. Professor Nelson's favorite paper on cash flow is, "The Effects of Financial Statement and Informational Complexity on Analysts' Cash Flow Forecasts" by Hopkins, Hodder, and Wood (2008). He uses it during teaching to explain why forecasting cash flow is challenging.

Select or Provide Ph.D. Candidates with Professional Experience

Ph.D. candidates with professional experience typically understand real-world challenges and operational dynamics within organizations, providing valuable insights that can inform and shape research agendas. To some extent, they also help their professors stay up to speed on practice. Furthermore, they are adept at communicating research findings in ways that resonate with industry professionals. Using language and formats that align with their practical experience, they effectively bridge the gap between academic theories and practical applications. This approach significantly enhances the dissemination and implementation of academic knowledge in real-world settings.

Additionally, Ph.D. candidates with professional backgrounds often have established networks within their respective fields. These networks are instrumental in fostering collaborations between academia and industry. Such connections facilitate access to empirical data, provide access to professional subjects for experiments, and assist in the practical validation and testing of theoretical concepts. Importantly, Ph.D. candidates with professional experience frequently have their own research ideas, shaped by their professional journey. We often observe these individuals applying their firsthand knowledge to their dissertation work, showcasing how their unique experiences can directly contribute to the advancement of academic research and its practical applications.

Finding top Ph.D. applicants with ideal business experience is not always feasible. Many applicants to Ph.D. programs have limited work experience but boast strong analytical and

academic credentials. In response, business schools can encourage these students to engage more deeply with industry. This encouragement may take various forms, such as sponsoring students to attend industry conferences, matching them with alumni who are industry professionals for mentorship, and inviting guest speakers from the industry to seminar workshops. Additionally, faculty can emphasize the importance of policy-relevant research when selecting and discussing research papers in their seminars. Finally, it is crucial for professors not to select candidates who excel only in data analysis, but to prioritize students who demonstrate the ability to think independently and innovatively about new ideas.

What Journals Can Do

Require Submissions to Include a One-Page Summary

Providing a plain language summary of the paper's findings and implications allows for easier comprehension by practitioners. Journal editors can also urge researchers to clarify how their findings can be applied in practice, enhancing the impact of their work. For example, *Management Science* provides authors with the option to complete a media promotion form, mirroring a strategy used in other fields. Publications such as *Science* and *Nature* complement articles with executive summaries. Similarly, accounting researchers should be required to communicate the practical implications of their findings. This incentivizes researchers to carefully consider the prospective influence of the study on non-academic audiences even before initiating the research project.

Promote Descriptive Research That Offers Immediate Value to Practitioners

Descriptive research helps identify and analyze industry best practices, allowing practitioners to benchmark their practices, identify improvement areas, and adopt successful strategies. For example, Even-Tov et al. (2024) examine a proprietary and novel sample of representations and warranties insurance policies issued worldwide for acquisitions of non-public targets. They show how descriptive research can provide a nuanced understanding of

complex industry practices, beneficial for both academic and practical applications. Furthermore, by documenting and analyzing recent regulatory changes, descriptive research provides practitioners with insights into how these changes affect accounting practices, aiding in compliance and anticipating the impacts of future regulations. However, despite its relevance, descriptive research is often underappreciated, with papers rejected for their descriptive nature and junior scholars advised against pursuing purely descriptive topics (Rajgopal 2021). Admittedly, not all descriptive research is valuable to practitioners. If the paper covers something that practitioners already know or are familiar with, it might instead be interesting to academics who are disconnected from practice.

Promote the Publication of Practical Research with Null Results

For practitioners and regulators to value academic research, it must not exclusively favor publications that present positive results. Including studies that do not demonstrate significant findings is equally, if not more, critical, because identifying no substantial impact holds comparable importance to uncovering significant outcomes, so long as the null result is not due to statistical noise. It is a long-recognized problem that academic research faces methodological challenges and biases toward positive findings—the tendency to publish only significant results contributes to a distorted understanding of reality, leading to an excess of false positives (Burgstahler 1987; Kinney 1986; Ohlson 2022). Acknowledging and publishing null results can enhance the robustness of scientific inquiry, providing a more accurate and comprehensive view of research subjects (Chopra et al. 2023). It encourages a more truthful representation of empirical data, fostering scientific integrity and advancing knowledge in the field. Leveraging Bayesian data analysis techniques can ensure rigorous null hypothesis testing (see Bernard et al. 2018 for an example in accounting). Registered reports can help with the publication of null results because the emphasis is on the research question and the quality of the methodology, and the outcomes of data analysis do not affect

the publication decision. The *Journal of Accounting Research* started experimenting with the registered report approach in 2017.[13] The move signifies a significant step towards embracing open science practices within the accounting research community.

Enhance Collaboration with Regulatory and Standard-Setting Bodies

Collaborations between journals and regulatory bodies can help align academic research with the priorities of regulators, focusing on issues vital to both the profession and the public interest. This synergy fosters research that not only advances academic knowledge but also addresses practical challenges faced by practitioners and regulators. Regulators often hold extensive, unique datasets that can provide invaluable insights into practical aspects of the accounting profession. Through collaboration, academic journals can facilitate researchers' access to this data, enabling the pursuit of studies that are directly relevant to current practices and regulatory issues. This arrangement ensures research is rooted in the real-world accounting context, thereby making the findings more applicable for practitioners.

Research outcomes from these collaborations are more likely to be shared among practitioners and regulators, given the credibility and network of the participating journal and regulatory body. Such widespread dissemination aids in integrating research findings into practical applications and policies, thereby making academic work more impactful. *The Accounting Review*, for example, has recently partnered with the PCAOB for a joint conference, calling for submissions of registered report proposals. This initiative aims to "stimulate current and future academic interest in areas of significance to the PCAOB's mission of protecting investors and furthering the public interest in the preparation of informative, accurate, and independent audit reports" (PCAOB 2024).[14]

[13] https://www.chicagobooth.edu/research/chookaszian/journal-of-accounting-research/registered-reports
[14] https://pcaobus.org/news-events/pcaob-tar-registered-reports-conference-on-current-issues-in-auditing-call-for-registered-report-proposals

Similarly, through collaboration with standard-setting bodies, academic journals can encourage researchers to focus on real-world problems and current challenges in the accounting field. Standard-setting bodies have a deep understanding of the areas where current accounting practices may be lacking or where new challenges are emerging. By communicating these areas to academics, they can drive research agendas that are not only theoretically robust but also highly relevant to practice. Further, research that is closely aligned with the concerns of standard-setting bodies is more likely to be considered in the development of new standards or revisions of existing standards. This makes academic research not just an academic exercise but a direct contributor to the evolution of accounting practices. For example, *The Accounting Review* partnered with the FASB and IASB to hold the 2022 Accounting for An Ever-Changing World Conference, focusing "on the impact of the new standards for revenue recognition, leases, and financial instruments."[15] Similarly, *Accounting Horizons* is partnering with the IASB for its annual research forum in 2025. As yet another example, the Chookaszian Accounting Research Center at the University of Chicago has partnered with the FASB to hold the "Emerging Financial Reporting Issues Research Symposium" in 2024, 2025, and 2026.[16]

Organize More Special Issues and Conferences on Topics of Immediate Relevance

By focusing on immediately relevant topics, special issues and conferences can ensure that the research being discussed and published is directly applicable to current challenges and trends in the accounting profession. This approach increases the likelihood that practitioners will find the research useful and actionable. Organizing these events with a focus on relevance encourages participation from practitioners, not just academics. For example, the AAA Government and Nonprofit Section midyear meeting routinely invites

[15] https://aaahq.org/Meetings/2022/Accounting-for-an-Ever-Changing-World
[16] https://www.fasb.org/news-and-meetings/in-the-news/fasb-and-the-chookaszian-accounting-research-center-of-the-university-of-chicago-booth-school-of-business-post-call-for-papers-for-2025-academic-research-symposium-406950

practitioners.[17] As another example, *Accounting Horizons* plans to host a conference in May 2026 in the D.C. area and use it as a platform to bring accounting academics and non-academics together. Both of these examples foster dialogue between the two groups, which can lead to research that is more informed by practical experiences and needs.

What Reviewers and Letter Writers for Tenure Cases Can Do

Place Greater Value on the Practical Implications

Reviewers and letter writers can place greater value on the practical implications of the work they review, following explicit instructions from journals and schools. In this regard, it is important to consider that assessing the costs and benefits of any new regulation is challenging and important, given that regulation does not occur in a vacuum (Leuz 2018). There are likely many factors contributing to any observed change, creating challenges for researchers and leading to research designs that may be less than ideal. However, so long as research can shed light on the effectiveness of different regulations and appropriately caveat their findings, it can have a meaningful impact on both academia and practice. Considering Watts and Zimmerman's (1986) critiques of normative accounting research being reliant on personal judgments and lacking empirical basis and scientific rigor, researchers also need additional motivation to engage in projects focused on policy and regulation, which are inherently normative.

Value Industry Collaboration and Grant Achievements as Highly as Journal Publications

Clearly articulating industry collaborations and grant achievements alongside traditional journal publications as promotion criteria can significantly motivate researchers to engage in projects with practical implications, providing a much-needed shift from the prevailing culture that prioritizes publication volume. This approach not only recognizes the substantial

[17] https://aaahq.org/Meetings/2024/GNP-Midyear-Meeting/Program

efforts involved in securing grants and forging meaningful partnerships with industry but also aligns researchers' endeavors with the strategic objectives of their institutions.

Adopting these broader evaluation criteria could empower the Promotion Committee to assess a researcher's contributions more holistically, encouraging a balanced focus on both theoretical insights and real-world applications. The call for such a paradigm shift is underscored by findings from Whited (2024), highlighting the impact of institutional affiliations on publications in leading accounting journals, and by Kaplan (2019), who criticizes the overreliance on journal publications as the sole metric for academic advancement. Furthermore, Justice et al. (2022) advocate for reevaluating the practical relevance of research programs, suggesting that diversified criteria for tenure and promotion could mitigate the generation of superficial "fill-in-the-hole" research that the "publish or perish" culture promotes.

Promote Rather Than Penalize Collaborative Efforts

Addressing complex questions may require larger research teams, especially if those questions require a multidisciplinary or multimethod approach. However, the fear of credit dilution discourages researchers from forming large teams, which is common in practice to tackle complicated problems (Rajgopal 2021). Promotion committees and letter writers can promote collaborative efforts by not calculating contribution simply by dividing by the number of co-authors. Rather, the number of co-authors should be considered in the context of the paper's contribution. While there may be reason to doubt individual contribution when a larger research team addresses a "safer" research question, there is less reason to doubt individual contribution to a more risky or novel research collaboration. This becomes virtually necessary as the field of accounting evolves and accounting research increasingly overlaps with such fields as developmental economics, artificial intelligence, social networks, and large sample data analytics, where bigger collaboration teams are common.

What Universities and Business Schools Can Do

Universities and business schools have the greatest opportunity to enhance the connection between academic research and practice because they establish incentive structures for faculty. If these incentives reward practice-oriented research, then faculty will respond accordingly. Beyond incentivizing research with practical impact, we suggest the following strategies that universities and business schools can use to address the research-practice gap in accounting.

Foster Greater Practitioner Involvement

Business schools should encourage accounting departments to establish advisory boards composed of alumni (if they haven't already). These alumni are well-positioned to offer critical industry insights, facilitate networking opportunities, and assist in data collection for experiments by providing access to experienced auditors and practitioners as subjects for experimental work. Having these professionals regularly interact with the school can bring valuable perspectives on the pressing challenges and trends within their companies and the broader industry. This elite alumni network ought to be tapped not merely for financial contributions but as a crucial resource for guiding both the curriculum and research efforts.

Organizing frequent interactions with advisory board members enables accounting faculty to closely collaborate with industry practitioners in shaping the curriculum. This ensures that academic offerings are closely aligned with the latest industry requirements and practices. Regular meetings between faculty and board members also facilitate the exchange of ideas between academia and practice, making research more accessible to practitioners and making industry problems more apparent to researchers.

In addition to advisory board engagement, business schools can consider offering courses co-taught by an academic faculty member and a practitioner. The Stanford Graduate School of Business offers many such courses, some of which have become cornerstone offerings in

the MBA curriculum. Faculty members' research agendas are often enriched or even transformed by their experience teaching such courses.

Confer Awards to Encourage Research that Addresses Practitioners' Concerns

In finance, asset management firms and investment groups routinely grant awards and prizes to the authors of academic papers deemed to have had the most impact on professional practice. Such awards and prizes, in many cases, come with monetary rewards, which act as a form of tangible recognition and incentivize research with impact on practice. Business schools can adopt a similar approach. For example, Professor Brad Hendricks from the University of North Carolina at Chapel Hill recently received the 2021-22 Bullard Faculty Research Impact Award. The annual award recognizes a professor whose research has had a significant impact on business practice. Similarly, the FASB offers the "Emerging Scholar Award" to recognize a doctoral dissertation topic of "the highest quality in terms of its potential for a rigorous contribution to an issue of interest to accounting standard setting."[18]

Financially Incentivize and Provide Structural Support for Active Participation in Programs that Bring Academics Closer to Industry

Programs and initiatives that bring academics closer to industry can include industry internships, sabbaticals in industry, and fellowships at the SEC, PCAOB, and FASB. For example, the FASB post-doctoral fellow program provides a valuable opportunity to foster a deep understanding of real-world accounting challenges and standard-setting processes. Fellows gain firsthand experience with the issues and considerations that guide the development of accounting standards, enabling them to bring back valuable insights and applied knowledge to the academic community, thus enhancing the relevance and impact of accounting research. Similarly, SEC fellowships allow academics to be directly involved in

[18] https://fasb.org/academics#section401991

SEC activities and learn about the SEC's regulatory processes, thereby enhancing both research and teaching.

Require Case Study Writing to Get Scholars Closer to Applied Problems

Requiring scholars to write case studies not only prompts scholars to engage directly with real-world issues and contexts but also deepens their grasp of how their theoretical knowledge applies practically. Case writing often involves the collection and analysis of empirical data from real-world scenarios. This process can uncover new insights and nuances that purely theoretical models may overlook, providing a richer, more complex understanding of accounting practices and their outcomes. Furthermore, developing case studies often requires collaboration between academics and practitioners. This collaboration can lead to research that is more attuned to the complexities of practical application, as practitioners can offer insights into the real-world implications of certain accounting practices or policies.

For example, faculty members at Harvard Business School actively engage in writing cases based on their research interests and areas of expertise. Writing cases allows faculty to translate their research findings into practical insights for business education and management practice. Moreover, cases contribute to the faculty's reputation and are considered in tenure and promotion decisions. The impact of a faculty member's cases, including their usage by other institutions and influence on teaching and practice, is taken into account.

V. CONCLUSION

The significant gap between academia and practice in accounting is a persistent issue (e.g., Kinney 2001; Kaplan 2011; Barth 2015). There are clear institutional reasons that have given rise to the divide, but bridging this gap is imperative for the betterment of the profession and society. University funding comes from governments, tuition, and donors. However, government funding has declined in recent years, and universities cannot

indefinitely raise tuition, meaning that donors will play a larger role in the funding model. We argue that demonstrating the value of academic research to practical problems will be essential to securing future donor funding as well as attracting the best students to our business schools.

Much of the wealth created in free economies is attributable to corporate entities, and today's business schools can (and should) participate more directly in this process by offering better alignment of incentives for their research faculty. We have highlighted the seriousness of the misalignment problems in this article. Even tough awareness of the problem is an important first step, it will take concerted and persistent effort by all of us—accounting academics—to help solve it.

Toward this end, we have provided practical and effective strategies that authors, journals, reviewers, and universities can use to enhance the contribution of academic research to the accounting profession. Our hope and expectation are that by embracing these strategies, we will collectively increase the impact of accounting research on managerial decision-making, corporate behavior, business education, and society at large.

REFERENCES

Arrow, K., 1962. Economic Welfare and the Allocation of Resources for Invention. *NBER Chapters*, pp.609-626.

Baik, B., O. Even-Tov, R. Han, and D. Park. 2024. *The Real Effects of Supply Chain Transparency Regulation – Evidence from Section 1502 of the Dodd-Frank Act*. Working Paper. Available at SSRN: https://ssrn.com/abstract=3908233

Barth, M. 2015. Financial accounting research, practice, and financial accountability. *Abacus* 51 (4): 499-510.

Belkin, D. 2023. Americans are losing faith in college education, WSJ-NORC poll finds. *Wall Street Journal.* (March 31).

Bernard, D., N. L. Cade, and F. Hodge. 2018. Investor behavior and the benefits of direct stock ownership. *Journal of Accounting Research* 56 (2): 431-466.

Blankespoor, E., DeHann, E., and I. Marinovic. 2020. Disclosure processing costs, investors' information choice, and equity market outcomes: a review. *Journal of Accounting and Economics* 70 (1-2), 1-46.

Bloomfield, R., M. W. Nelson, and E. Soltes. 2016. Gathering data for archival, field, survey, and experimental accounting research. *Journal of Accounting Research* 54 (2): 341-395.

Burgstahler, D. 1987. Inference from empirical research. *The Accounting Review* 62 (1): 203-214.

Chatfield, M and R.Vangermeersch. (Eds.). 1996. *History of Accounting: An International Encyclopedia*. New York and London: Garland Publishing.

Chen, A., O. Even-Tov, J. K. Kang, and R. Wittenberg-Moerman. 2023. *Digital lending and financial well-being: Through the lens of mobile phone data*. Working Paper No. 23-076, Harvard Business School

Chopra, F., I. Haaland, C. Roth, and A. Stegmann. 2023. The null result penalty. *The Economic Journal* 134 (657): 193–219.

Dambra, M., O. Even-Tov, and K. Munevar. 2023. Are SPAC revenue forecasts informative?. *The Accounting Review* 98 (7): 121–152.

Dambra, M., O. Even-Tov, and J. P. Naughton, 2023. The economic consequences of GASB financial statement disclosure. *Journal of Accounting and Economics* 75 (2–3): 101555.

De Roover, R. 1955. New perspectives on the history of accounting. *The Accounting Review* 30 (3): 405–420.

Even-Tov, O., J. Ryans, and S. D. Solomon. 2024. Representations and warranties insurance in mergers and acquisitions. *Review of Accounting Studies* 29: 423–450.

Finch, J. K. 1961. Engineering and science: A historical review and appraisal. *Technology and Culture* 2 (4): 318–332. https://doi.org/10.2307/3100887

Graham, J. R., C. R. Harvey, and M. Puri. 2015. Capital allocation and delegation of decision-making authority within firms. *Journal of Financial Economics* 115 (3): 449-470.

Greenwald, A. G. 1975. Consequences of prejudice against the null hypothesis. *Psychological Bulletin* 82 (1): 1-20.

Hodder, L., P. E. Hopkins, and D. A. Wood. 2008. The effects of financial statement and informational complexity on analysts' cash flow forecasts. *The Accounting Review* 83 (4): 915–956.

Inanga, E. L. and W. B. Schneider. 2005. The failure of accounting research to improve accounting practice: a problem of theory and lack of communication. *Critical Perspectives on Accounting* 16 (3): 227-248.

Justice, S., S. Ramamoorti, D. S. Showalter, and G. W. Krull. 2022. *Bridging the research expectations gap between accounting researchers and practitioners*. Working Paper. Available at SSRN: https://ssrn.com/abstract=4205646

Kaplan, R. S. 2009. Conceptual foundations of the balanced scorecard. *Handbooks of Management Accounting Research* 3: 1253-1269

Kaplan, R. S. 2011. Accounting scholarship that advances professional knowledge and practice. *The Accounting Review* 86 (2): 367-383.

Kaplan, R. S. 2019. Reverse the curse of the top-5. *Accounting Horizons* 33 (2): 17–24.

Kinney, W. R. 1986. Empirical accounting research design for Ph. D. students. *The Accounting Review* 61 (2): 338-350.

Kinney, W. R. 2001. Accounting scholarship: What is uniquely ours? *The Accounting Review* 76 (2): 275-284.

Leuz, C. 2018. Evidence-based policymaking: promise, challenges and opportunities for accounting and financial markets research. *Accounting and Business Research* 48 (5): 582-608.

Lewis, D. 2023. As public universities spend big, students foot the bill. What's News Podcast. (August 10). Available at: https://www.wsj.com/podcasts/whats-news/as-public-universities-spend-big-students-foot-the-bill/E07BD448-A1AE-4A78-8B25-C6C9FE759406

Maksymov, E., M. Peecher, A. Sutherland, and J. Weber. 2023. Audit partners' role in material misstatement resolution: Survey and interview evidence. *Journal of Accounting Research* 62 (1): 275-333.

Marcus, J. 2021. Some universities' response to budget woes: Making faculty teach more courses. *The Hechinger Report.* (April 30).

Nigrini, M. J. 2022. An examination of and a commentary on the increased length of published research papers. *Journal of Forensic Accounting Research* 7 (1): 151–164.

Orpurt, S. F. and Y. Zang. 2009. Do direct cash flow disclosures help predict future operating cash flows and earnings?. *The Accounting Review* 84 (3): 893–935.

Ohlson, J. A. 2022. Researchers' data analysis choices: an excess of false positives?. *Review of Accounting Studies* 27: 649–667.

Parker, L. D., J. Guthrie, and S. Linacre. 2011. The relationship between academic accounting research and professional practice. *Accounting, Auditing & Accountability Journal* 24 (1): 5-14.

Public Company Accounting Oversight Board (PCAOB). 2024. *PCAOB/TAR Registered Reports Conference on Current Issues in Auditing – Call for Registered Report Proposals*.

Rajgopal, S. 2021. Integrating practice into accounting research. *Management Science* 67 (9): 5430-5454.

Schrand, C. 2019. Impediments to relevant research: The journal review and publication process. *Accounting Horizons* 33 (2): 11-16.

Schumpeter, J.A., 1942. *Capitalism, Socialism and Democracy*. Reprinted 2010, Routledge.

Securities and Exchange Commission (SEC). 2024a. *Special purpose acquisition companies, shell companies and projections.* Release No. 33-11265.Washington, DC: SEC.

Securities and Exchange Commission (SEC). 2024b. *The enhancement and standardization of climate-related disclosures for investors*. Release No. 33-11275.Washington, DC: SEC.

Silvano, G. 2021. *Journal of Traditional Chinese Medical Sciences* 8: S10-S16.

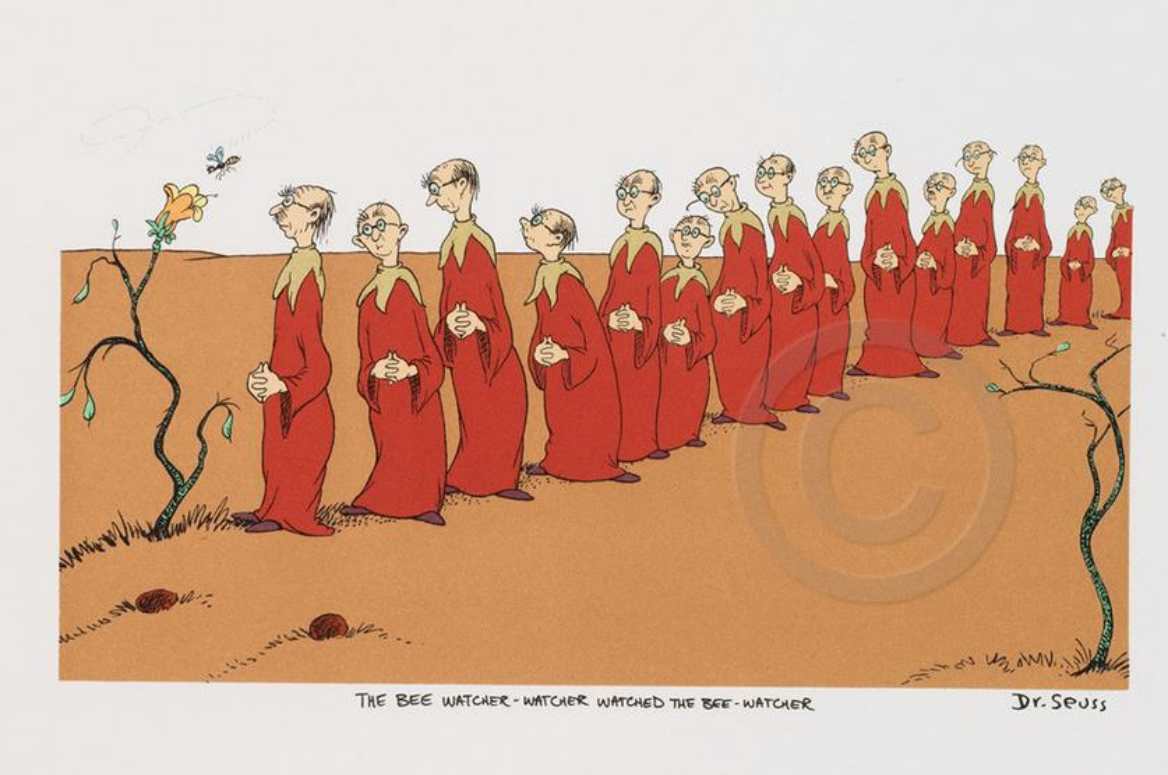
Watts, R. L. and Zimmerman, J. L. 1986. *Positive Accounting Theory*. Hoboken, New Jersey: Prentice Hall.

Watts, R. L. and Zimmerman, J. L. 1990. Positive accounting theory: A ten year perspective. *The Accounting Review* 65 (1): 131-156.

Waymire, G. B. and S. Basu. 2008. Accounting is an Evolved Economic Institution, *Foundations and Trends in Accounting*: 2 (1–2): 1-174.

Whited, R. L. 2024. *Institutional Ties and Publications in Top Accounting Journals*. Working Paper. Available at SSRN: https://ssrn.com/abstract=4682868

FIGURE 1
The Bee Watcher



Source: The Art of Dr. Seuss Collection, available at: https://www.drseussart.com/illustration-art/the-bee-watcher. Copyright © 2024 Dr. Seuss Enterprises, L.P.