

the lower merit given in their Key Performance Indicators (KPIs) for such publications. It is hoped that higher learning institutions can align their research with the aspiration of National Education Blueprints 2015–2025.

3.14 THE RESEARCH-PRACTICE GAP IN ACCOUNTING IN THE PUBLIC SECTOR IN NETHERLANDS²⁰

In the Netherlands, academic–practitioner arrangements can take many forms, such as practice-oriented research, direct involvement in (in-house) employee and management development programmes, scrutiny work, and participation in review committees and/or policy forums.

3.14.1 Specific Features of the Country Context Which in Their View Affect the Research-Practice Gap Issue in the Country

There are 13 research-oriented universities in the Netherlands, spread over 12 cities. Despite this relatively small number, Dutch universities are world-leading as they all appear in the top 200 of the Times Higher Education’s World University Rankings (2018). These achievements might be explained by the institutional and historical contexts in which the universities operate. For instance, a leading institution for agricultural and environmental sciences—Wageningen University and Research—was able to acquire this position through decades of attention from private and public organizations for improving products and exporting expertise. This is the case for more subjects, and certainly for public administration.

Van Poelje (1942), one of the founders of the public administration as an academic discipline in the Netherlands, was of the opinion that public organizations were valuable but only if they were able to perform their tasks and roles in professional ways (Braun et al. 2017). Van Poelje stated that public administration primarily was an applied science. The large focus on the applicability in practice and the value of research for practitioners has had an important impact not only on the development of the academic discipline itself but also on the relationship between scholars and practitioners. There have been continuous debates about public administration as a discipline: is it a science-for-policy, or rather

²⁰Tom Overmans, and Scott Douglas
Utrecht University, Utrecht, The Netherlands

a science-of-policy? This is closely related to a tension that many public administration scholars will find themselves dealing with, namely the tension between being a reflective scholar with an independent position, and engaging actively in day-to-day practices (see also Frissen and Van Twist 2010). We argue that at the institutional level universities aim to give substance to both perspectives, and that it varies from scholar to scholar where their primary focus is. Some will consider themselves as observing and reflecting academics that must contribute primarily to the international discourse, while others will think of themselves as socially involved ‘pracademics’ with a role to improve the public sector directly.

Despite the ambiguous relationships between academia and practice, however, numerous academics have managed to find mutually beneficial ways of working with government departments, local government, and other public service providers. This is not only because public organizations see the value of state-of-the-art knowledge and methodological skills that collaboration with academics can bring, but also because academics experience that engaging in practice is valuable for their research and offers great possibilities for gathering data and disseminating information. Organizations like the Ministry of the Interior and Kingdom Affairs, the City of Amsterdam, and the Child Protection Agency, for instance, need expertise that academics can bring, but simultaneously offer great opportunities for scholars to improve their research and have a direct impact on the performance of the Dutch public sector.

These practices fit neatly within a broader debate—at least in the Netherlands—on valorization (making academic knowledge applicable and available for societal and economic utilization). We think, however, that the term valorization is misleading as it suggests single direction of idea travelling. Mutually beneficial partnerships rise only if both parties experience a value in the collaboration, if both parties feel that they learn from other people in the partnership. Rather than valorization, we therefore prefer to speak of ‘knowledge circulation’. Academics serving as consultants often translate their experiences to teaching and publications, combining insights from literature with data from practitioners to assess the success of the strategy generating insights for organizations and new scientific publications.

3.14.2 *The Role of Institutions in Widening/Narrowing the Gap*

Partly due to the size of the public sector, the call for consulting and practice-oriented research in the Netherlands is large. Many of these calls are answered by private sector consulting firms and non-academic research organizations. Some requests, however, require high-end expertise about specific contents or research methods and will therefore end up with universities. It is common that Dutch academics serve as consultants as they are familiar with the latest scientific insights and are perceived to be able to generate concrete, attainable solutions. Academic consultants are specialists in specific fields, be it sport, health care, education, administration of law, culture, and welfare and/or on specific topics such as public finance, organization change, policy, and leadership. Types of projects include organizational change trajectories, policy evaluations, supervising professionalization processes, made-to-measure leadership programmes, training and coaching, and/or external board membership. Additionally, invaluable exchange of practical and theoretical knowledge takes place with managers, professionals, and policy experts who follow executive courses at the different universities.

More and more universities in the Netherlands have professionalized their consultancy and practice-oriented research activities. Sometimes, these firms operate at a moderate distance of the institute (such as the RISBO Institute of the Erasmus University Rotterdam); in other cases, they are consciously embedded within the university (such as USG Consultancy in Utrecht). The aim of these consultancies is to work together with practitioners in finding solutions to complex issues, in terms of knowledge circulation.

3.14.3 *The Roles of Academics in Widening/Narrowing the Gap*

Although there are strong and long-lasting connections between academia and practice, relationships are mainly the result of individual efforts and personal networks. Durable formal relationships associated with structural budgets are scarce, although they exist for specific programmes or themes.

At a personal level, significant networks exist that contribute to government policy discourse. Many Dutch public administration scholars will have ambitions to integrate research, education, and practice: their

research and teaching are often based on concrete and topical themes. For instance, professors De Graaf and Noordegraaf have undertaken work with the National Coordinator for Security and Counterterrorism to improve the counter terrorism policy, professors 't Hart and Van Thiel contributed to the working of the National Police, and professors Ottow and Stoker helped the Dutch Authority for the Financial Markets and the Dutch Central Bank to develop new procedures for the appointing of directors and supervisory directors.

3.14.4 *Examples of Good Practice*

Our experience in the Netherlands is that academic consulting is more difficult than ever. The classic setup, where public organizations discover new solutions through academic advice and researchers discover new insights through practical work, is now moving to another level. The challenges faced by public bodies today, such as capturing public value or dealing with seemingly intractable issues, cannot be addressed simply through a review of the literature or stakeholder interviews. Instead, available literature, stakeholder insights, and practical experiences need to be combined into continuous feedback and learning loops with academics and practitioners as full partners in the production and circulation of knowledge.

For example, together with the City of Utrecht, USG is currently devising a new tool for Public Value Budgeting, connecting ambitions of Public Value Management to the requirements of budgetary processes. Academic consultants bring insights from literature, and public officials provide insights into policies and political forces. Together, they attempt to devise a new budgeting process for local policies on public health, organizing sessions with community groups, elected council members, and local experts to regularly test and improve tools. This '21st century action research' pierces the veil between the academic world and practitioners' world, uniting their fields in shared laboratory spaces (Governance Labs) where they can experiment, play, test, and learn. This new way of working can be challenging, as scholars engaging in consultancy have to redefine what 'research' means while maintaining the standards of academic quality and integrity. However, this ambition is befitting a discipline in search of greater relevance and of governments in search of new solutions.

From the viewpoint of Dutch academia, a key obstacle to further engagement with practitioners, despite potential opportunities, is the

need to publish in international academic journals. This need comes in an environment where career opportunities of academic research staff are closely connected with the number and quality of their publications. This negatively impacts academic–practitioner engagement because these journals are often not read by Dutch practitioners. Unless the contents are translated into other forms and types of (Dutch) publications, relevant information will disappear from the horizon. If this disconnection is not properly addressed by scholars, it might run the risk of an even bigger gap in the future. Scholars (and editors!) must evaluate publications—be it papers, articles, or reports—not only on the quality of the used methods and statistics, but also on their relevance for practitioners dealing with actual issues.

3.15 THE RESEARCH-PRACTICE GAP IN ACCOUNTING IN THE PUBLIC SECTOR IN NIGERIA²¹

This reflection briefly considers the research-practice gap in the Nigerian context. As prior studies examining the relationship between research and practice in a Nigerian context are almost absent, it reviews some of the impediments to research-practice exchange in Nigeria, while identifying areas of good practice.

3.15.1 *Specific Features of the Country Context*

Globally, the research-practice gap continues to gain increased attention. However, in Nigeria, the extent to which research informs practice is minimal. Collaborations between academia and practice are mainly in the provision of public service. This relates to academics typically serving as tenured public office holders such as ministers or board members/consultants in government parastatals. Nigerian academics also contribute—but marginally—to knowledge exchange through participation in symposia and conferences organized by the public sector.

²¹ Emmanuel Adegbite, Nottingham University, Nottingham, UK
Olabisi Daodu, De Montfort University, Leicester, UK
Franklin Nakpodia, Northumbria University, Newcastle upon Tyne UK