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THE PATH IN ACCOUNTING ACADEMIA: FROM AUDITING FIRMS TO THE ROLE OF RESEARCH PROFESSOR

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ABSTRACT

This article examines the academic trajectory of an accounting professor and researcher who transitioned from professional practice at Big Four audit firms to academia, highlighting a non-traditional route to entering the university field. Using a reflective narrative approach, the study analyzes how prior professional experience influences the construction of academic identity, teaching practices, and research agendas, particularly in contexts characterized by tensions in the academic pipeline and a shortage of accounting faculty. The work

draws on literature about professional identity, career trajectories, and alternative academic training, integrating elements of academic autoethnography and contextual analysis of the contemporary university system. It argues that the transition from professional auditing to the role of professor and researcher not only broadens access to academia but also enriches teaching and the production of accounting knowledge through a stronger connection between theory and practice. The findings suggest that non-traditional pathways, such as those based on significant professional experience and applied doctoral training, can contribute substantially to the sustainability of the accounting field, the strengthening of university teaching, and the diversification of academic profiles. The article concludes by proposing implications for higher education institutions, accrediting bodies, and academic communities, emphasizing the need to rethink traditional academic career models in accounting.

KEYWORDS: Accounting Academy, Academic Identity, Career Paths, Teacher-Researcher, Non-Traditional Routes.

1. INTRODUCTION

For more than a decade, accounting academia has faced structural tensions associated with a shrinking pipeline of new academics, an aging faculty, and a growing disconnect between professional practice and academic output (Behn et al., 2012; Dawkins, 2023). This phenomenon has generated concern among higher education institutions, professional bodies, and accrediting agencies, particularly in contexts where accounting is perceived as a highly technical, demanding discipline with rigid and inaccessible academic pathways (American Accounting Association [AAA], 2018).

Traditionally, the dominant academic career model in accounting has favored linear trajectories based on obtaining a PhD early on, immediate entry into the university system, and progression under tenure-track schemes. However, this model has been challenged for its limited capacity to attract professionals with significant experience in auditing firms and accounting practice, as well as for its lack of flexibility in the face of diverse personal, professional, and family circumstances (Boyle et al., 2015; Fogarty & Black, 2016). In response to these limitations, alternative routes to academia have been promoted, including applied doctoral programs, such as the Doctor of Business Administration (DBA), and non-traditional teaching-research roles.

In this context, the American Accounting Association's Pathways Commission explicitly raised the need to broaden and diversify pathways to accounting academia, recognizing the value of prior professional experience for teaching, applied research, and strengthening the link between theory and practice (Behn et al., 2012). Subsequent studies have reinforced this perspective, noting that academics with professional experience bring more contextualized pedagogical approaches, research agendas focused on real-world problems, and a broader understanding of the demands of the professional environment (Hopwood, 2007; Parker, 2014).

In parallel, the literature on academic identity has shown that the transition from professional practice to academia is not merely an occupational change, but a complex process of identity reconstruction, in which individuals negotiate roles, values, and expectations specific to different institutional fields (Ibarra, 1999; McAlpine & Amundsen, 2018). In accounting, this process is particularly relevant due to the discipline's strong normative and technical character, as well as the implicit hierarchies between research, teaching, and professional practice (Gendron, 2008).

Despite the growing attention to the academic pipeline and alternative career paths, there is still limited academic production that documents, from narrative and reflective perspectives, the experiences of academics who have transitioned from auditing firms to the role of research professor. This absence is especially relevant considering that these career paths can offer key lessons for rethinking doctoral training models, academic hiring policies, and institutional strategies aimed at the sustainability of accounting academia (Cainas, Hasson & Kralik, 2024).

In response to this gap, this article aims to analyze the career path of an accounting academic who, after a professional career in auditing firms, enters academia and develops an identity as a research professor. Using a reflective narrative approach, the study explores how prior professional experience influences teaching practice, research orientation, and the performance of academic and administrative roles. In this way, the article contributes to the literature on academic pipelines, professional identity, and non-traditional career paths, offering implications for academics, universities, and accounting regulatory bodies.

1.1. Theoretical Framework

Accounting literature has consistently documented a structural problem in the academic pipeline, characterized by a decline in students interested in doctoral studies, an aging faculty, and difficulty in attracting new scholars to the discipline (Behn et al., 2012; Dawkins, 2023). This phenomenon is not unique to accounting, but it is particularly relevant in a discipline historically associated with high technical demands, heavy workloads, and a narrative of academic exclusion (Parker, 2014).

The American Accounting Association's (AAA) Pathways Commission identified the rigidity of the traditional academic career model, focused almost exclusively on full-time Ph.D.s and linear tenure-track pathways, as one of the main obstacles to the career pipeline (Behn et al., 2012). This model tends to exclude professionals with significant experience in auditing and accounting, who often face financial, family, or work-related constraints that hinder their full-time commitment to traditional doctoral programs. Subsequent research has warned that the persistence of this model not only limits access to academia but also impoverishes the epistemological and pedagogical diversity of the accounting field (Boyle et al., 2015; Fogarty & Black, 2016). In this sense, the career pipeline should not be understood solely as a quantitative problem of supply and demand for academics, but rather as a qualitative phenomenon related to the types of career paths, identities, and knowledge that the discipline legitimizes.

The transition from professional practice to academia has been analyzed in organizational and educational literature as a process of identity reconstruction, rather than simply a change in occupational role (Ibarra, 1999; McAlpine & Amundsen, 2018). Academic identity is shaped by the interaction between personal trajectories, institutional expectations, and disciplinary norms, which implies constant negotiations between teaching, research, and service (Gendron, 2008). In the case of accounting, this transition is particularly complex due to the historical separation between professional practice and academic research, as well as the implicit hierarchy that privileges certain types of scientific output over practical experience (Hopwood, 2007). Academics from auditing firms must learn not only new methodological and theoretical languages, but also adapt their professional identity to a field where academic prestige is constructed differently from professional recognition.

The theory of provisional selves proposed by Ibarra (1999) is particularly useful for understanding these transitions, as it posits that individuals experience temporary identities while exploring new professional roles. In accounting academia, this process can manifest as tensions between the "practicing accountant," the "teacher," and the "researcher," generating hybrid trajectories that challenge traditional categories within the field (Fogarty & Black, 2016).

From this perspective, academic identity is not a fixed state, but a dynamic process that is constructed over time and is profoundly influenced by prior experiences in professional practice, especially in the contexts of auditing, control, and information assurance (Parker, 2014). In response to the limitations of the traditional model, the literature has begun to recognize the value of non-traditional routes to academia, including applied doctoral programs such as the Doctor of Business Administration (DBA), non-tenure-track teaching positions, and late entry trajectories into the university system (Boyle et al., 2015; Cainas et al., 2024). These alternative approaches have been championed for their potential to strengthen the connection between theory and practice, enrich university teaching, and promote research more relevant to the professional environment (Hopwood, 2007; Parker, 2014). In particular, academics with experience in audit firms often bring a deeper understanding of the organizational processes, ethical dilemmas, and regulatory tensions that contemporary organizations face.

Studies in accounting education have shown that prior professional experience can positively influence curriculum design, the implementation of active learning methodologies, and the applied orientation of pedagogical research (Cainas, Hasson & Kralik, 2024). However, these trajectories continue to be underrepresented in the academic literature, especially from narrative approaches that allow for an understanding of the subjective meanings associated with career transition.

In this sense, analyzing the path of academics who move from auditing firms to the role of research professor contributes not only to broadening the understanding of the academic pipeline, but also to questioning the hegemonic notions of merit, legitimacy and excellence in contemporary accounting academia.

2. METHODOLOGY

This study adopts a qualitative, narrative-reflective approach, supported by academic autoethnography as its primary methodological strategy. This approach is well-suited for analyzing professional transition processes, the construction of academic identity, and career trajectories, as it allows for the examination of lived experiences within specific organizational and institutional contexts (Ellis et al., 2011; Adams et al., 2015). Autoethnography is based on the premise that the researcher's personal experience constitutes a legitimate source of scientific knowledge when analyzed systematically, reflectively, and in a theoretically informed manner (Chang, 2008). In the field of accounting research, this approach has been used to explore identity tensions, academic practices, and institutional dynamics that are often overlooked in traditional positivist methodological designs (Parker, 2014; Gendron, 2018).

The narrative data were analyzed through an iterative and interpretive qualitative process that combined thematic coding, abductive analysis, and reflexive practices. Autobiographical materials—including professional experiences in auditing, teaching practices, doctoral training milestones, and institutional interactions—were first organized chronologically and coded thematically to identify recurrent patterns related to professional transition, academic identity formation, mentorship, and structural constraints. An abductive analytical strategy was then applied, allowing for a continuous movement between empirical narratives and relevant theoretical frameworks drawn from the literature on academic identity, professional socialization, and non-linear academic career pathways. Rather than using theory as a post hoc interpretive lens, theoretical concepts actively informed both the coding process and the analytical structure of the narrative, enabling the personal trajectory to be interpreted as an instance of broader disciplinary and institutional dynamics within accounting academia, particularly concerning legitimacy, merit, and career non-linearity. Reflexivity constituted a central component of the research design, as the author occupies a dual position as both researcher and subject, as well as practitioner-turned-academic. This positionality was explicitly acknowledged and critically examined throughout the study through reflexive journaling, which documented analytical decisions, questioned assumptions derived from professional socialization, and situated personal experience within collective and structural conditions, thereby enhancing the credibility and transparency of the analysis.

3. RESULTS

3.1. Professional Aspirations and Career Path

My interest in accounting was sparked early, at age 15, during an introductory course at the Public High School that decisively shaped my academic and professional path. From then on, my educational choices were guided by the goal of building a solid career in accounting and auditing. After completing my undergraduate and graduate studies, my immediate objectives were clear and similar to those of many current students: to complete my academic training with excellence, obtain my professional license, and achieve international accounting certification from ACCA.(the Association of Chartered Certified Accountants),corresponding and develop a career in an international audit firm.

That goal materialized when I joined a Big Four firm, where I began my professional career in financial auditing. There, I progressed through every level of the firm's hierarchy, from assistant to Audit Manager. The experience in this highly demanding environment was crucial to my technical and ethical development. Working with national and multinational clients, rigorously applying international financial reporting and auditing standards, and constant exposure to quality reviews and complex internal control structures significantly strengthened my professional judgment. Furthermore, the firm's organizational culture, based on technical excellence, professional skepticism, and public responsibility, shaped my understanding of the social role of accounting and auditing.

During my time at the Big Four, I participated in external audit engagements, special reviews, and risk assessments, interacting closely with managers and partners. This dynamic accelerated my learning curve and allowed me to understand not only the technical aspects of financial assurance but also the real tensions between regulatory compliance, corporate pressure, and ethical decision-making. The intensity of the work and the firm's methodological discipline constituted a high-level professional training ground, the lessons of which continue to influence my academic and research practice. As my career progressed, and after several years of professional practice, I began to recognize a natural inclination toward explaining and communicating complex concepts, particularly those related to auditing, internal control, and fraud. This pedagogical ability, initially developed in a professional context, sparked a growing interest in teaching and academic reflection. Eventually, this combination of practical experience at a Big Four firm and an educational vocation solidified as the central axis of my professional project, aimed at bridging the gap between high-level practice and critical, contextualized university education.

3.2. Transition to Teaching

The transition to teaching didn't occur as a break from professional practice, but rather as a parallel and gradual process. During my time at the Big Four firm, it was common for audit partners and managers to teach university classes after work, which normalized teaching as a natural extension of professional practice and as a space for critical reflection on accounting practices. Influenced by this model, I began to consider teaching as a formative and vocational complement to my work in auditing. In that context, through academic and professional networks, I learned of an open call for a teaching position at a university, which I decided to apply for. The selection process consisted of an academic interview and a demonstration class, which allowed me to combine my practical experience in auditing with a pedagogical approach focused on the conceptual and applied understanding of accounting. This experience confirmed my interest in university teaching and marked the beginning of a professional project that systematically integrated practice at high-level audit firms with the academic training of future accountants and auditors.

During the faculty selection process, it became clear that the academic staff was primarily composed of professors with extensive experience, high professional standing, and a solid academic foundation built on years of practice and disciplinary maturity. This reinforced the demanding nature of the environment I was joining. In this context, and considering my prior experience in auditing at international firms, it was decided that the introductory class and the first courses I taught would focus on auditing, an area in which I already possessed significant technical and practical expertise. This decision resulted in a considerable teaching load from the very first semesters, both in terms of the number of courses and their level of rigor, particularly since I did not yet have a degree. As is common for many teachers in their early stages, the first few years were characterized by a focus on academic survival: intensive dedication to preparing classes and supplementary materials, progressive learning primarily through trial and error in developing rigorous and fair assessments, and managing a heavy workload. However, this period proved fundamental in consolidating a pedagogical approach based on the articulation between professional experience in auditing and structured university training.

Institutional support and academic consolidation

In the early years of my academic career, the dean of the faculty and the program coordinator played a decisive role in motivating me to take an active role in providing comprehensive support to students, not only as a classroom instructor but also as an academic advisor and professional counselor for those preparing to enter the business and auditing fields. This mentoring experience strengthened my understanding of the gaps between university education and the real-world demands of professional practice, and gradually led me to consolidate my identity as an accounting researcher. In this process, I was able to transform experiences gained with some clients during my time at the audit firm into analytical input for the development of high-impact scientific articles, approached from an ethical, pedagogical, and methodologically rigorous perspective. It is worth noting that, concurrently, I completed several specializations and a master's degree in accounting, initially aimed at strengthening my professional practice at the firm, but which later became a fundamental support for my academic and research performance, allowing for a solid integration of professional experience, university teaching, and scientific output.

In the development of this academic and professional process, the interaction with a professor of renowned research experience, who also possessed solid prior experience in auditing firms, proved particularly significant. This dual academic and professional background facilitated an especially valuable formative dialogue, focused not only on the technical understanding of accounting and auditing, but also on the critical interpretation of the sector, its institutional dynamics, and its ethical and regulatory tensions. His guidance became a turning point in understanding that high-impact accounting research does not emerge from practice, but rather from a reflective and methodologically rigorous analysis of the real problems facing the profession.

Under his guidance, the educational process transcended the acquisition of formal knowledge and focused on developing analytical skills to critically examine financial information, control systems, and the organizational contexts in which critical decisions are made. This mentorship was key to learning how to translate the experience accumulated at the firm, particularly that related to auditing, internal control, and risk management, into relevant, theoretically sound, and empirically defensible research questions. It also enabled an understanding of the quality standards required by international accounting research and the importance of coherently articulating theory, method, and evidence.

In parallel, this process reinforced the conviction that advanced academic training should complement both professional practice and teaching. In this regard, pursuing various specializations and a master's degree in accounting initially responded to the need to strengthen professional practice within the firm; however, over time, these credentials became essential support for academic work, facilitating a deeper understanding of regulatory frameworks, analytical approaches, and research methodologies applicable to accounting and auditing. This training also allowed for structuring professional experience in academic language compatible with high-impact scientific journals.

As a result, a hybrid professional, teaching, and research profile gradually emerged, in which experience in auditing firms, specialized academic mentorship, and postgraduate training converged to create a research practice focused on producing relevant, contextualized, and socially responsible knowledge. This approach has enabled the development of scientific articles based on real-world problems in the sector, addressed with the methodological rigor and analytical distance demanded by academia, and with a clear pedagogical commitment to training future accountants and auditors.

3.3. Doctoral Training and Redefinition of the Research Approach

The decision to pursue doctoral studies was made after a conscious and strategic reflection process, influenced by both structural factors and long-term academic considerations. In the national context, the high costs associated with doctoral programs and the limited or nonexistent availability of specific doctoral programs in accounting, both in the country and in its immediate regional context, significantly restricted the available alternatives. Given this scenario, the decision was made to pursue the doctorate abroad, choosing a program in economic law with an emphasis on international taxation, a field that offered a robust and complementary analytical framework for addressing complex accounting issues from an interdisciplinary perspective.

This choice was not a circumstantial solution, but a deliberate decision aimed at broadening the theoretical and methodological scope of accounting research, particularly in areas where accounting, law, and economics converge. The transition to a doctorate in economic law presented a significant intellectual challenge, requiring the appropriation of languages, approaches, and methods specific to another discipline; however, this challenge became an opportunity to strengthen my analytical and critical thinking skills, as well as to understand international taxation as a normative, economic, and accounting phenomenon of high global relevance. As the program progressed, my initial interest in academic and professional advancement evolved into a deeper research vocation, in which methodological practice and training in formulating complex research problems substantially transformed my way of thinking and approaching knowledge.

The doctoral process was demanding and challenging, with moments of uncertainty and self-questioning; however, persistence and commitment to the academic project allowed me to consolidate a line of research focused on international taxation, economic regulation, and its accounting implications. This doctoral training not only broadened my research horizons but also strengthened the connection between professional experience, university teaching, and scientific research, providing greater conceptual depth to subsequent studies. In retrospect, the decision to pursue my doctorate abroad and in a related, but not strictly accounting, field was a turning point that substantially enriched both my academic practice and my high-impact scientific output.

3.4. Consolidation as a Research Teacher and Academic Leadership in Accounting

Currently, I work as a research professor in the field of accounting, formally recognized within the national science, technology, and innovation system as an associate researcher. This distinction reflects an academic career built on a solid foundation of training, professional experience, and applied research. This recognition is not an end in itself, but rather an academic responsibility focused on generating relevant, ethically committed, and socially pertinent knowledge, particularly in fields such as accounting, auditing, international taxation, and the analysis of risks associated with financial information.

From this position, one of the central focuses of my work has been the training of new accounting researchers, understood not as an accessory to teaching, but as a structural component of university life. In this regard, I have actively promoted the involvement of undergraduate and graduate students in research projects through the creation and consolidation of research groups. These groups are conceived as formative spaces where students learn to formulate research questions, analyze real-world problems in the business environment, and develop critical thinking with methodological rigor. These research groups have allowed students to be introduced early on to the logic of scientific research, demystifying the idea that accounting is exclusively a technical discipline and demonstrating its analytical, interpretive, and transformative potential.

In addition, I have promoted student participation in national and international academic conferences as a strategy to strengthen research, communication, and ethical skills. Preparing papers, academic posters, and articles co-authored with students has served as a situated learning mechanism, where theory is integrated with real-world research practice. This process not only contributes to students' academic development but also facilitates their integration into broader academic networks, expanding their professional and academic horizons beyond the classroom.

Internationalization has been a key component of this educational strategy. Through university exchanges, participation in academic events, and contact with professors and researchers from other institutions, students have been exposed to different theoretical, methodological, and contextual approaches to accounting and research. These experiences allow them to understand the discipline as a global field, shaped by international regulations, transnational standards, and common challenges, particularly relevant in areas such as international taxation, forensic auditing, and fraud control.

In the classroom, this approach is implemented through the systematic incorporation of academic lectures, real-world case studies, and discussions based on empirical research, much of it derived from prior professional experience in audit and consulting firms. The use of properly anonymized real-world cases, handled with ethical rigor, allows students to understand the complexity of accounting and tax decisions, as well as their legal, economic, and social implications. In this way, teaching becomes a space for integrating research, professional practice, and ethical training.

This teaching-research model has motivated students to consider accounting research as a viable option for professional and academic development. Many have pursued postgraduate studies, joined institutional research projects, or begun publishing academic work, contributing to a growing pool of accounting researchers in a field where the discipline still faces structural limitations in terms of doctoral programs and academic recognition.

On a personal and professional level, this stage represents the consolidation of a hybrid academic profile, combining professional experience at top-tier firms, advanced interdisciplinary training, and a sustained commitment to educating new generations of accountants and researchers. The central motivation guiding this work is to contribute to strengthening accounting as a scientific discipline, capable of engaging with law, economics, and the social sciences, and of critically addressing contemporary challenges related to transparency, regulation, and social responsibility.

In retrospect, my academic and professional journey has been marked by strategic decisions, significant challenges, and continuous learning; however, my current role as a research professor allows me to coherently integrate these experiences into a meaningful academic project. The opportunity to investigate relevant topics, develop students' critical thinking skills, and actively participate in the construction of knowledge now constitutes the core of my professional and academic practice.

The development of this academic trajectory was strengthened by active participation in international research networks across the United States, Europe, and Latin America and the Caribbean, involving professors and researchers in accounting and related disciplines. These networks included sustained academic collaborations with scholars such as Oscar Tarrillo Saldaña, Nelvis Ester Navarro Charris, Darwin Pino Cordero, Manuel Elliot Albarracín Machicado, Javier Eduardo Campo Escandón, Edi Rojas Campos, María Esther León Morales, Pedro Andrés Valderrama Araujo, and Edward Fredy Torres Izquierdo, as well as with international academics such as Daniel Alberto Grajales Gaviria, Sujata Khandare, Tetiana Sharabura, Percy Iván Aguilar Argueta, Andrey Kuzmin, Sofiia Pinchuk, Valeriya Pinchuk, Edgar Estuardo Pérez Barrios, and Tariq Elhadary. These networks facilitated theoretical and methodological exchange, collaborative research projects, academic co-authorship, and the development of shared research agendas, contributing to the internationalization of scholarly output and the strengthening of interdisciplinary approaches. Engagement with diverse academic communities enabled the comparison of institutional contexts, enriched critical reflection on the accounting discipline, and consolidated a comparative perspective on contemporary challenges in accounting research and academic training.

4. CONCLUSION

This article has shown that academic trajectories in accounting do not always follow linear or predetermined paths, and that, precisely in this non-linearity lies a relevant source of learning for the discipline. Based on professional experience in high-level auditing firms, a gradual transition to teaching, and interdisciplinary doctoral training abroad, it is evident that structural challenges limitations in doctoral program offerings, high costs, and tensions between practice and academia can be transformed into opportunities to build solid, critical, and socially relevant academic profiles.

First, the experience analyzed confirms that rigorous professional practice is a fundamental input for high-impact accounting research, provided it is subjected to a reflective, ethical, and methodologically structured process. Real-world cases, regulatory tensions, and dilemmas encountered in professional practice should not be understood merely as professional background, but as legitimate sources of academic inquiry that allow accounting to be connected to contemporary debates in auditing, international taxation, fraud, and economic regulation.

Secondly, the article highlights the central role of mentorship and institutional support in the development of accounting researchers. The presence of faculty with research experience and prior professional expertise, along with the backing of deans and academic coordinators, is crucial for guiding career paths, broadening disciplinary horizons, and preventing research from being perceived as an activity isolated from teaching or the business world. In this sense, the training of accounting researchers is a collective process that requires active and engaged academic communities.

Third, the importance of integrating students early into real-world research dynamics through research groups, conferences, academic exchanges, and classroom experiences based on real-world problems is emphasized. This approach not only strengthens research skills but also helps to redefine accounting as an analytical, critical discipline with social impact, counteracting reductionist views focused exclusively on technical and regulatory aspects.

This work invites a reconsideration of traditional doctoral training and academic development paths in accounting, especially in Latin American contexts where structural constraints persist. Opting for interdisciplinary routes, such as economic law or international taxation, far from weakening the accounting identity, can enrich it and provide it with greater explanatory power in the face of complex and global phenomena. Taking the road less traveled, when done consciously and rigorously, is not only a viable strategy but also a necessary contribution to strengthening and renewing contemporary accounting research.

In sum, this article contributes to the accounting education and career literature by redefining merit and legitimacy in accounting academia beyond linear, PhD centered trajectories. It demonstrates that hybrid academic profiles built through rigorous professional practice, interdisciplinary doctoral training, and sustained mentorship constitute not alternative but fully legitimate pathways to high-impact research and teaching. By theorizing a non-linear academic trajectory as a source of epistemic strength rather than deviation, the study challenges narrow institutional definitions of academic success and argues for a more inclusive, reflexive, and socially grounded understanding of what it means to be a research professor in contemporary accounting.

As a forward looking recommendation, this study suggests that academic and institutional policies in accounting should move toward more flexible models of evaluation and training that recognize the diversity of academic trajectories, explicitly value rigorous professional experience as a legitimate input for research, and promote accessible doctoral and interdisciplinary programs. Such an approach would strengthen the sustainability of the discipline, broaden the pool of accounting researchers, and more effectively align academic production with contemporary economic, regulatory, and social challenges.

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