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Professional accreditation policy: An evaluation of the influence of accreditation on accounting undergraduate education in Scotland.

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ABSTRACT

**Professional accreditation policy:
An evaluation of the influence of accreditation on accounting undergraduate
education in Scotland.**

Professional accreditation policy is a key driver in the provision of accounting programmes in British Universities. Recent changes in the accreditation regime have resulted in each of the accounting professional bodies revisiting their accreditation requirements and processes. This paper examines the responses of Scottish universities to these changes and evaluates the specific influence of accreditation on the structure, content, delivery and assessment of undergraduate accounting programmes. The analysis is informed by the literature on liberal and vocational education and cognisance is taken of the strongly framed nature of the discipline and the influences of professional background of academic staff and their continuing allegiance to their professional bodies. The research highlights considerable uncertainty surrounding the accreditation requirements since June 2001, that the recent changes have led to a fragmentation of professional accreditation and the individual institutes accreditation policies lack clarity and transparency. The main accreditation requirements are still content driven and considerable restrictions remain over programme structure and assessment. Although in the case of one institute the relationship with the universities seems to be more collegial, there are still many concerns and constraints over the educational experience offered to undergraduate accounting students. The paper concludes with a call to a fresh approach to accounting accreditation involving a reconsideration of education for the profession.

Key words: Accounting education; professional accreditation; liberal education; vocational education.

Section 1 Introduction

Undergraduate accounting programmes have been subject to professional accreditation for almost 30 years. The objectives of accreditation are not uncontentious and the process has caused considerable friction between academics, professional bodies and practitioners. Accreditation is often given great prominence within university accounting departments where it can have a significant influence on programme structure, delivery, content and assessment. Accreditation is discussed in validation events, Quality Assurance Agency reviews, examination boards, recruitment literature, career planning, etc. Despite its apparent significance Gray et al (2001) notes, with some concern,

“it is striking how very little systematic research has been undertaken into the impact of accreditation of accounting degrees and the explanations for different university responses to it” (p.112).

Perhaps one of the main reasons for the lack of systematic research into accounting accreditation is that the picture is quite complex. There are six professional accountancy bodies¹ in the UK who all have separate and quite different professional examination systems and who, at present, have different and evolving accreditation requirements. In the recent past most of the institutes worked together under the umbrella of the Board of Accreditation of Accountancy Educational Courses (BAAEC), however this began to breakdown in the late 1990's and was eventually disbanded in June 2001.

It is now no longer necessary for students to study accountancy at university in order to embark on a professional accountancy training contract. In fact, there is evidence that students with 'non-relevant' degrees do better in professional accounting examinations (Gammie, 1999). There have been a number of studies which suggest that the education which accounting graduates receive today is outdated and in need of an overhaul (American Accounting Association 1986, Arthur Andersen and Co. 1989, May et al 1995, Morgan 1997, Albrecht & Sack 2000, Gabbin 2002). A

¹ The six UK professional accountancy bodies are the Institute of Chartered Accountants of Scotland (ICAS), Institute of Chartered Accountants of England & Wales (ICAEW), Institute of Chartered Accountants of Ireland (ICAI), The Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Chartered Institute of Public Finance and Accounting (CIPFA).

common theme arising from the literature is the need for greater development of higher level transferable skills and less emphasis on the technical skills typically taught in accounting degrees.

Although an accredited accounting degree allows students to gain exemptions from a number of examinations in the early stages of their professional training, there are a number of concerns surrounding accounting degrees and perhaps even a question mark over the future of the accredited degree itself. Recent changes in the accreditation regime have presented the accountancy bodies with an opportunity to engage with some of these issues and represent a particularly appropriate time to evaluate the impact of the changes and the influence of accreditation on undergraduate accounting education.

The purpose of this paper is to evaluate the influence of professional accreditation on undergraduate accounting programmes in Scotland by analysing the responses of accounting academics with responsibility for programme development and control. Most of the discussion and analysis of accreditation policy will relate to the Institute of Chartered Accountants of Scotland (ICAS), although occasional references will be made to the other UK professional accountancy bodies. The analysis will be framed within the context of the educational debate between liberalism and vocationalism and will be informed by issues surrounding accounting as a specialised discipline.

The paper begins with a discussion about professional accreditation and its purposes. This includes a brief explanation of the accounting accreditation process and its recent history. Using relevant literature, the paper then considers the importance of the academic discipline, the ways in which this may influence curriculum development and academics responses to policy change. This discussion is progressed by examining some of the tensions between liberal and vocational education and attempts to apply some of the themes to accounting higher education. These issues are used to inform three semi-structured interviews with key informants from accounting departments at three Scottish universities. It is recognised that the data presented here analyses the perceptions of certain key individuals in particular universities at a particular time and represents an exploratory study of a partial picture of undergraduate accounting programmes in Scotland. Nonetheless, the issues are

important and conclusions are drawn on current accreditation policy, the impact of accreditation on undergraduate accounting education and the future of the fully accredited accounting degree. It is hoped that this research will stimulate further, more detailed studies into the impact of professional accreditation on accounting degrees.

Section 2 Professional accreditation and its influence

Accreditation is a relatively new phenomenon in continental Europe but is long established in the UK and USA (Becher, 1994). Burrage (1994) characterises Britain as practitioner-led as compared with state-led France and school-led US. He argues that British professional education had a system of training and certification that preceded the development of universities. As a result, practitioners in Britain were able to gain exclusive responsibility for training and certification of those wishing to enter the professions. It is only more recently that practitioners have allowed universities to offer their degrees as a preliminary to professional qualifications. The growing numbers entering the professions gave rise to a need for the professions to 'sub-contract' their teaching activities and accreditation developed from the need to monitor the subcontractors. Burrage (1994) suggests that accreditation is

“a part of the long process of adaptation and reconciliation between the practitioners and professors. It entails a working relationship between professors and practitioners and is a means by which they may respond to each others concerns” (p. 147).

The entry requirements for accountancy training vary between the six professional bodies. ICAS comes closest to having all graduate entry although the degree need not necessarily be in accounting. Until 2001, the BAAEC reviewed degree courses on behalf of the UK professional bodies (excluding ACCA and ICAI). The aims of the accreditation process were as follows:

- to avoid unnecessary reassessment of candidates;
- to establish a link between knowledge and understanding of accounting and the development of professional skills in accounting;
- to avoid unnecessary duplication of effort by CCAB secretariats and universities in dealing with the transition of accounting students to professional accounting training. (BAAEC, 1996)

The BAAEC comprised both academic and professional accountants who made regular visits to institutions to review course syllabi, examination papers and information about staffing and resources. The areas reviewed by BAAEC included traditional accounting subjects such as: financial accounting; management accounting; finance; taxation and auditing as well as other disciplines including law, economics, information technology, quantitative methods, and business management. The BAAEC guidelines provided a framework which universities were required to adhere to if they were to secure accreditation. In addition, the guidelines specified assessment rules requiring high syllabus coverage in examinations and no more than 30% of subject marks gained by continuous assessment. The accreditation process was designed to assure the professional accountancy bodies that students with accredited degrees will have

“studied the subject matter with sufficient depth and rigour; and been assessed with appropriate depth and rigour to permit exemption from some parts of the professional examinations” (BAAEC, 1996).

Marriott (2001) criticised the BAAEC system as bureaucratic and time-consuming. From June 2001, accreditation and exemption approvals have been carried out on a piecemeal basis. Accounting departments are now required to negotiate separately with each professional accounting body.

The view of the profession, as expressed by Burrage (1994), is that accreditation

“provides a courteous collegial and continuous working relationship between academics and practitioners, enlists substantial voluntary support, relies to a considerable extent on discussion, consent and trust, interprets its mandate flexibly, accepts well-considered innovations that respect core or fundamental disciplinary knowledge and helps to communicate best practice through the system. Sometimes it defends academics against administrators and may even be prepared to do so against the state. It is also administered by self-effacing secretariats and has the tacit consent, at least, of the governed” (p.156).

Cameron (2001) highlights the opposite view held by an Australian Vice-Chancellors Committee that

“professional groups are seen as powerful outsiders and an interfering and negative force, attempting to impose rigid and instrumentalist standards on the university curriculum” (p.286).

Most disciplines, including accounting, sit somewhere between these two extremes.

Becher and Trowler (2001) emphasise the importance of disciplinary differences and warn that theoretical understandings and practical policies cannot be assumed to relate equally to all academic contexts. They highlight a number of areas where research has shown disciplinary variations including undergraduate teaching and learning, perceptions of quality issues, concepts of academic standards and relations between teaching and research. Becher and Trowler argue that

“Disciplinary communities that are convergent and tightly knit in terms of their fundamental ideologies, their common values, their shared judgements of quality, their awareness of belonging to a unique tradition and the level of their agreement about what counts as appropriate disciplinary content and how it should be organised ... are likely to occupy intellectual territories with well defined external boundaries” (p.59).

Bernstein (1971) offers the concepts of classification and framing within disciplines to analyse the structure of its curriculum, pedagogy and evaluation. He argues that

“the nature of classification and framing affects the authority/power structure which controls the dissemination of educational knowledge, and the form of the knowledge transmitted” (p.54).

He categorises disciplines as weakly or strongly framed depending on the exercise of control by other than academics over the syllabus. Using Bernstein’s categorisations, accounting would be considered to be strongly framed and relatively strongly classified by ‘boundary maintainers’, in particular, the professional accountancy bodies.

The theories outlined above would suggest that, because of the nature of the discipline of accounting, undergraduate accounting degrees would be significantly influenced by the professional bodies. However, Trowler (1998) raises a number of pertinent issues regarding the way academics respond to change, which, although not directly related to accreditation, should not be ignored in this analysis. Trowler agrees that an understanding of how academics respond to policy change must be informed by an understanding of the discipline in which they specialise but he offers four categories to describe the different ways that academics may respond. Two categories of response accept the status quo: *sinking* (negative) and *swimming* (positive); and two result in working around or changing the policy: *coping* (negative); and *reconstructing* (positive). Although on the surface it appears that the professional bodies may hold the upper hand in the relationship with the universities, Trowler

would argue against academics meekly retreating and conforming and describes them as ‘clever people’,

“rebellion and innovation are their forte and they frequently stand in strategic locations on the ‘implementation staircase’ (Reynolds and Saunders, 1987)” (p.55).

Therefore it is possible that academics may well play off professional requirements against university requirements and vice versa when the need arises (‘the invisible friend’).

The preceding paragraph focuses essentially on behavioural responses rather than academic responses but they do seem to be important here. In fact Trowler (1998) continues in the same vein emphasising the importance of ‘presage’: the social background of the academic as an important influence on their attitudes and behaviour. This is particularly relevant to accounting academics, the majority of whom have a professional accounting qualification and continue to be a member of their professional accountancy body. These academics will have been socialised into professional practice earlier in their careers and may even identify primarily with their profession (the ‘invisible college’, Crane, 1972) rather than their university employers.

In addition to the above, academics will respond to policy according to their educational ideologies. The concern of the academic accounting community is that a degree and a professional qualification have different academic objectives which are unlikely to be satisfied by one programme of study. Highly vocational courses challenge the very purpose of university education and may become indistinguishable from ‘training’ (Becher, 1994), but on the other hand, accounting is essentially a vocational discipline. This tension is discussed in the next section of the paper.

Section 3 Accounting education

Over the last thirty years accountancy has become a recognised university subject. The qualifying process of the professional accountant can be divided into three components, that is, academic study, practical experience and professional examinations. The academic study generally takes place at university, this is followed

by professional examinations which are taken over a three-year period. The student will not become fully qualified unless three years of certified work experience has been completed. The appropriate split between undergraduate and professional education is a matter of considerable debate. This tension is not restricted to accountancy, Paisey & Paisey (2000) note in a comparative study of professions that educators in all four professions examined in their research were concerned with the distinction between genuine education and vocational training in undergraduate degrees. This section examines this debate in some detail by focusing on the liberal and vocational approaches to higher education.

The Liberal Approach

Bagnall (1991) identified five criteria which he regarded as implicit in a liberal approach: understanding; freedom; impartiality; tolerance; and respect for persons. He argued that higher education is about the process of learning rather than the knowledge learned. It is asserted that it is not possible to learn 'all there is to know' about a discipline and that students should be encouraged to acquire skills which will enable them to embark on a journey of lifelong learning.

The liberal approach contends that knowledge is an end in itself and that a subject is worth studying for its own sake, not as a means to an end. Those who advocate a liberal approach argue that the curriculum should be broad-based. Dean (1988) emphasised the importance of the rounded, broadly educated, graduate who would possess a wide range of knowledge from which to draw when considering new ideas. Barnett (1988) argues that higher education should develop understanding and an ability to carry out relevant activities with students being encouraged to evaluate, criticise and engage in their studies with detachment.

Paisey & Paisey (2000) suggest that the study of accounting provides fertile ground for a liberal approach, citing accounting for intangibles, recognition and measurement issues and accounting concepts as the sorts of issues that give rise to considerable conflict and controversy. However, in a review of accounting textbooks, Puxty et al (1994) found that they

“seek to inform students of some disparate techniques which, it is assumed, will help them to carry out the tasks expected of them ... “Fact” – based learning is dominant” (p.86).

Sikka (1987) makes similar comments about auditing textbooks.

In the US, Zeff (1989) argued that most accounting teaching and textbooks comprise a “tedious catalogue of practice” (p.204) rather than challenging students to consider why certain problems arose, what alternatives were available and what the effect of implementing the relevant accounting standard has been. He suggested that subjects such as accounting history, social and environmental accounting and international issues should be part of the curriculum and emphasised that students should leave university “equipped with a critical faculty for evaluating alternatives and making decisions” (p206).

Paisey & Paisey (2000) question whether a more liberal approach is achievable given the demands of accreditation on the university curriculum. It is clear that debate and critical appraisal takes time and resources. A teaching approach that attempts to develop these abilities will obviously cover less technical material than an approach which focuses primarily on the acquisition of knowledge.

The Vocational Approach

Vocationalism is traditionally seen as the opposite of liberalism (Barnett, 1990; Hillier, 1990). Stokes (1989) defines vocational education as that which is

“specifically directed towards employment or which leads to certain clients being more likely to be involved in specific occupations” (p.32).

Universities have always had a strong vocational element initially in the professions of law and divinity. Industrialisation, brought about an expansion by universities into new vocational areas. In more recent times, interest in vocationalism was triggered by a speech made by James Callaghan, at Ruskin College in 1976, in which he argued that

“there is no virtue in producing socially well adjusted members of society who are unemployed because they do not have the skills” (as quoted in Raban-Williams, 1989, p.146).

Two White Papers in the 1980's further clarified government policy. *The Development of Higher Education into the 1990's* (HMSO, 1985) stressed that higher education should pay more attention to technical and vocational subjects. These themes were repeated in *Higher Education: Meeting the Challenge* (HMSO, 1987) which emphasised the need for a balanced mix of graduates equipped for later working life. This was followed by the 'New Vocationalism' (Hodkinson, 1991; Lewis, 1991 and Raban-Williams, 1989) which saw initiatives such as the Technical and Vocational Education Initiative (TVEI); the introduction of City Technology Colleges; the introduction of National/Scottish Vocational Qualifications (N/SVQ's) and the growing importance of competence based approaches.

Those involved in accounting education cannot ignore the liberal/vocational debate as it can be argued that accounting is by its very nature vocational. Some have called for accounting to become more vocational (Inman et al, 1989) stating that accounting education often appears to have no resemblance to reality. The ICAS Education Committee, in 1995, commented that new graduates were often lacking in basic accounting skills.

Supporters of liberalism and vocationalism are likely to differ over the issue of the content to be included within degrees. The literature suggests that a liberal approach is broader, spreading into other subjects areas, and may cover less technical areas. Liberalism places considerable emphasis on critical awareness, discussion, controversy and debate. Vocationalism more overtly emphasises communication, problem solving and teamwork which are also likely to be required for discussions and critiques inherent in liberal approaches. From different standpoints, therefore, there would appear to be some commonality.

Paisey & Paisey (2000) make a subtle distinction between skills and attitudes suggesting some overlap in the former but not the latter. They suggest that where the advocates of liberalism and vocationalism are likely to disagree is in the inculcation of positive attitudes towards employment, enterprise and entrepreneurship. Liberalism requires detachment and autonomy. Vocationalism seems to require preparing students for employment, which does not simply imply technical preparation. It also implies fostering attitudes which will not be at odds with the norms of the workplace.

They question whether employers of accountants would wish to employ the truly liberally educated as too many questions might hinder the execution of work and conversely whether the profession as a whole can thrive without the new ideas and critique of the old ideas by the liberally educated.

The impact of accreditation

The professional body requirements for subject coverage and assessment have significant implications for higher education. Fully accredited degree programmes can be very similar even when offered by quite different institutions. The high proportion of programmes devoted to subjects required for accreditation can limit the students' opportunities to study other aspects of accounting which may have educational value (Dewing & Russell, 1998; Gray et al, 2001; Zeff, 1989).

The influence of accreditation on technical rather than theoretical areas has also been queried (Lee, 1989). Lee noted that the accreditation process in accounting has resulted in professional bodies being able to exercise considerable influence in the specification of the syllabi.

Accreditation also has an effect on formal assessment procedures. For example, if an auditing lecturer wished to use case studies and role-plays as the main method of teaching, formal examinations would still be required for accreditation, despite being inconsistent with the educational rationale for the subject. It can be argued that accreditation, therefore, limits the lecturer's freedom to design a course as it contradicts the widely accepted view that assessment is a vital and influential part of the teaching process (e.g. Romiszowski, 1981 and Rowntree, 1982).

It is possible that the influence of accreditation may also be more fundamental.

Dillard and Tinker (1996) asked:

“Is it the purpose of accreditation to sustain and enhance the prevailing social and economic structures or to engender creative, analytical, critical and socially responsible ‘products’?” (p.220).

Incorporating some of the features of professional education into undergraduate education means that students study technical areas which they will encounter later at work. They will, therefore learn the official position on accounting issues which may

help to reinforce their legitimacy even if they are assessed critically. The 'this is how we do things' approach, even with full discussion, presents material as an accepted position, albeit that alternatives exist. In this way, some of the structural constraints of the profession may well be absorbed by students at an early stage in their exposure to accounting.

The educational concepts and theory discussed in sections 2 and 3 give rise to a number of issues which require to be considered when analysing the influence of professional accreditation policy on undergraduate accounting degrees. The next section of the paper documents the results of interviews with accounting programme directors at three Scottish universities.

Section 4 Key Informant Interviews

Research design

The purpose of this paper is to evaluate the influence of professional accreditation on undergraduate accounting education. The empirical work uses the educational concepts and theory outlined above to analyse the relationship between the university and the professional bodies by examining the universities responses to accreditation policy and the effect on its accounting degree programmes.

Quantitative methods could be employed to research these issues but the subjective nature of the debate and the recent changes pointed strongly towards a qualitative approach. In addition, part of research was to explore the relationship between the universities and the professional bodies. Such relational data is much more accessible using qualitative approaches (Mason, 2002). Although questionnaires were considered as a possible method of gathering data, it was felt that individual lecturers, who would have been the likely population, would have been able to give opinions on particular subjects and their assessment methods but would generally be unable to comment on programme structures and design. It was also revealed from informal conversations that individual lecturers were unfamiliar with the wider policy issues and in some cases were unaware of the disbandment of BAAEC in June 2001. In contrast, the strength of interviews is that they allow a range and depth of differing issues to be addressed (Mason, 2002). They might also reveal some of the

motivations and attitudes of the stakeholders in the process (i.e. the academics, universities, the profession, employers and students).

A major focus of this paper is the relationship between the university academics and the education policy makers within the accounting professional bodies. It was decided to exclude students from the study, who, although affected by accreditation policy, have no direct role in the accreditation process. Although it would have been interesting to have obtained the view of employers on the quality and performance of students with accredited and non-accredited degrees, they were not included as a target group as the focus of the study was more specifically on undergraduate education. However, it was clear that the professional bodies do consult with their members and that the universities are influenced by the views of employers and some of these themes come through in the interview discussions.

The interviews were designed to achieve four main objectives:

- 1) To identify current accreditation policy post BAAEC, how it is working and how the change has been managed
- 2) To explore the specific influence of accreditation on accounting undergraduate programmes (in terms of structure, content, delivery and assessment)
- 3) To discuss the broader educational impacts of accreditation
- 4) To seek views on the future of the fully accredited accounting degree

In order to achieve the objectives outlined above it was apparent that interviewees would need to be well-informed and senior members of their institutions. The use of such key informants to gain significant insights from expert insiders resulted in a limited number of suitable participants. Personal approaches were made to relevant participants and four interviews were carried out. Three of the interviews were with accounting programme directors from different Scottish universities (one pre-92 and two post 92 institutions) and the fourth was with the director of education of one of the professional accounting bodies. All interviewees were given assurances that neither they nor their institution would be named in the research.

From the literature review and informal discussions a series of open-ended questions were developed for the purpose of carrying out semi-structured interviews. Flexibility was used in the ordering of the questions to improve continuity of the interview and neutral prompts were used to encourage explanation. Other relevant issues were explored as they arose (Lincoln & Guba, 1985). The questions were adapted as appropriate for the director of education at the professional institute as not all questions were relevant. All interviews were recorded and fully transcribed (Jones, 1985). Transcriptions were sent back to interviewees for confirmation of factual accuracy and opinions expressed. The analysis of the transcripts was carried out manually. The interviews were initially coded by question and then further refined from reading and re-reading the transcripts. Themes and categories were identified from the data and cross-institution patterns were sought. This approach is based on the work of Glaser & Strauss (1967).

As discussed above, the objective of the empirical work was to evaluate the influence of professional accreditation policy on undergraduate accounting education in Scotland. The data has been obtained from interviews with university programme directors and therefore will represent the academic and insider perspective on the research question. However, the programme director, although a key informant, must also in some respects be treated as an individual respondent having a personal history and educational ideology. All of the interviewees were experienced programme directors with at least three years in post but all had professional accountancy backgrounds representing a possible 'invisible college' (Crane, 1972) influence. It is therefore necessary to view the statements and quotations as expressions of positions and responses by individuals taken on behalf of the university rather than statements of fact. The illustrative examples given by the interviewees may not be representative of the overall influence of accreditation policy on undergraduate accounting education, however they do represent a legitimate and important perspective of those who have been appointed to direct and control curriculum design and development. It should also be appreciated that, although the author has taken care to be independent and detached, this type of qualitative research involves an interactive process and the interpretation of the data will be shaped by the author's own personal experiences as a professionally qualified accountant and a university accountancy lecturer as well as those who are being studied (Denzin & Lincoln, 1998).

Research Findings

The interview data was divided into two parts: first the interviews with the accounting programme directors; and second with the director of education from the professional institute. The interview data from the director of education has not been used in the analysis in this paper as the focus is specifically on undergraduate accounting programmes, however, the data gathered in the interview was analysed and has been used to inform aspects of the discussion of the accreditation process and policy. Because of the confidentiality assurances given to the interviewees quotations from the programme directors are labelled PD1, PD2 and PD3. In addition, the names of the different professional bodies have been removed and are discussed as institute A, B, C or D.

From the initial coding and subsequent development of the themes, the data from the university interviewees have been classified and are discussed under the following four categories: accreditation policy; the influence of accreditation on accounting programmes; the influence of accreditation on accounting education; and the future of the accredited accounting degree.

Accreditation policy and its implementation

The interviewees were experienced academics and were well aware of the previous regime under BAAEC. There was general agreement that the old system was ‘externally imposed’ by the professional bodies rather than ‘internally managed’ by the universities. There was an understanding of the financial and political reasons for the disbandment and that the institutes would take time to establish new arrangements. It does still appear however that the universities are reluctant to take a proactive role in the accreditation process:

“BAAEC became very bureaucratic. They tried to do a number of things for a number of people and they hit upon a very mechanistic method of doing that...(it) was disbanded for a variety of monetary and political reasons and all of the institutes have had another look at their accreditation process since then ...we have really had to follow and wait for them to see which way they were going” (PD1)

“...the stimulus is from outside almost always... we seem to be content with the accreditation that we have - as long as nothing changes on the outside we just go with the flow” (PD2)

There was some disquiet that after two years there was still considerable uncertainty surrounding accreditation particularly with regard to Institutes B and C. All three programme directors commented about an absence of policy documentation and a lack of reference points regarding new accreditation requirements as illustrated by one interviewee:

“...we’re in the dark really as to what (the professional bodies) are requiring...I really am a bit concerned about this ... I don’t really know what is going to hit us or what they are going to expect”” (PD3)

Two of the programme directors complained about having significant extra work in dealing with the different requirements for each of the professional bodies. In the case of Institutes B and C the relationship has become more formal and arm’s length with negotiation by correspondence. This was generally seen as a negative development. One interviewee was particular critical of Institute C:

“my most contentious relationship is with (Institute C)...I am not very impressed with the people that deal with accreditation ... They are not consistent in their approach to students and I often have to contact them direct on behalf of students when I feel they have got it wrong. Although they are supposed to have a policy and are supposed to have accredited our degree, things fall through the net and I have to contact them direct and deal with it” (PD2)

The programme directors seemed to respond fairly positively to the more collegial approach of Institute A. This involved a half-day visit by a representative accompanied by an academic from another Scottish university. This peer review approach was relatively informal and seemed to send a message that Institute A was listening to the academic community and wanted to work together.

“the (Institute A) experience ... was a mornings chat with two people and a bit of room for negotiation and discussion whereas I never felt

the BAAEC was like that at all ... I think that if and when it settles down it will be better than BAAEC” (PD1)

It seems that the universities are still stuck in a reactive relationship with the professional bodies with regard to accreditation. The disbandment of BAAEC has potentially given the universities more power to negotiate with individual professional bodies. The response of the universities however has been one of uncertainty and suspicion as well as a sense of the extra burden of administration. It will be interesting to see how the Institute A peer review system develops as, despite the positive format, there were a number of more detailed outcomes of their accreditation visit that were a cause of concern to the programme directors.

One of the interesting aspects about accounting accreditation policy is that although there are some specific content-based requirements there is no formal public policy document which provides a statement of objectives, a rationale for the approach and a discussion about the management of the process and the reporting of outcomes. This increases the power of the professional bodies as they can deal with certain issues “behind closed doors” and have significant flexibility to change policy. It also increases the power of the university programme directors at ground level as they are able to interpret and execute the agreed decisions with a measure of control. In this respect, the programme leaders occupy a strategic position on the policy ‘implementation staircase’ (Reynolds & Saunders, 1987) allowing scope for policy reconstruction (Trowler, 1998). However, the lack of a formal public policy can lead to a degree of suspicion and frustration which could undermine the accreditation process.

The influence of accreditation on accounting programmes

It was clear that, despite possible constraints, the universities wanted their programmes to be fully accredited as this appeared to have a very positive effect on student recruitment.

“we are a bit torn between aiming the degree at these three (Institutes A, B & C) ...(the) different institutes want different things so we really aimed towards the Institute A’s accreditation because it is the institute

which is known by students ...applying to the university...we felt that was the key accreditation to get” (PD1)

“As a department we feel our relationship with Institute A is the most important one and the one that we will try to accommodate whereas I think we have more of a, not confrontational, but are more likely to stand up to Institutes B and C because there are fewer students going on to train with them” (PD2)

“It has always been our division’s policy to gain as much accreditation exemption as we can. We see it as a selling point with our students” (PD3)

Accreditation and exemption has both costs and benefits and the rest of this section documents the discussion of the specific impacts of complying with the accreditation requirements on the accounting programmes at the three institutions. This is discussed under the headings of structure, content, delivery and assessment.

Structure

It was clear from the interviews that accreditation was one of the major influences over the structure of accounting degrees. All three institutions had restructured their programmes in response to accreditation requirements and changes in professional examinations. According to PD1, staff and students seemed comfortable with a two-stage philosophy (below), whereas the other two programme directors were more resentful of the lack of flexibility in their programmes:

“the first five semesters ...are essentially about accreditation and they are going to be driven by having an accredited degree because that is important for the students ... second semester of level 3 and certainly all of level 4 (is) much different and more orientated to the academic route. I think that is a fairly clear message that a. staff and b. students can pick up on. When we had the QAA review last year that message seemed to go down.” (PD1)

“We have had to restructure and ... it’s all to keep (Institute A) happy” (PD2)

“We have introduced one or two modules ... purely for (Institute A) accreditation ... so we do try to change the structure as necessary to achieve exemptions. The pressure we’ve got against that is that we are also trying to create option slots where possible in the degree to enable students to broaden what they are doing and these are quite contradictory pressures.” (PD3)

All the programme directors stated that student choice was reduced because of the tight accreditation requirements. Whenever a change was required there was always a compromise to be made regarding another module in the programme structure. On some programmes the official documentation was labelled as an ‘option’ or an ‘elective’ whereas in reality most students were required to choose another accounting subject as their ‘option’ in order to get accreditation. This was evidence of the ‘strongly framed’ nature of the discipline (Bernstein, 1971) but in such cases the accounting programmes were being run at odds with the philosophy of the university regarding student choice and breadth of education.

Content

The professional bodies still seem to be particularly concerned about syllabus coverage in the degree courses offered by the universities. Accreditation events, especially under the BAAEC regime, focused on universities self-assessment grids which were organised by topics within accounting subject areas. Institute A has continued to use a content driven system resulting in modules becoming overloaded with technical material. This can lead to the sort of ‘surface learning’ (Entwistle, 1997) criticised by Zeff (1989) and Puxty et al (1994).

“we compromise on some things by putting things in that are required for accreditation rather than things we might necessarily want to teach ... there is a very high technical content in a lot of what we do sometimes more than we feel is helpful for the students and it would be nice if we could loosen it a little bit and then maybe explore some things in greater depth – let them think a bit more about it” (PD3)

Another general problem relates to accounting modules in the early years of the degree. These modules are often studied by students on other degrees in the business school. As a result of accreditation these accounting modules have become very

specialised. It is recognised that finance is an important component of a business education but the content of the accounting modules is criticised as being irrelevant and many students are failing the exams. Although the subject of accountancy is already seen as strongly framed (Bernstein,1971), there is evidence that accreditation requirements are increasing the barriers to other students who would benefit from and are required to study finance.

“On the first year accounting unit the tests are very numerical...they are very much focused on them learning basic double entry and this is partly because of the demand by (Institute A) that we put more emphasis on bookkeeping. For students who are maybe just doing accounting as an option ... this can have problems” (PD2)

It was clear that accounting departments were keen to maintain a healthy share of first and second year students on their modules but accreditation requirements make it difficult to strike a balance. At one university separate first and second year accounting modules were run for non-accounting students.

Delivery

Although prompted, the interviewees did not mention that delivery was something which was significantly affected by accreditation. Even under the BAAEC system, teaching methods were seldom observed as part of the accreditation process. Two of the institutions had recently been assessed by QAA subject review where delivery was given greater prominence.

“I don’t think (accreditation) affects delivery too much ... I think it is probably more the content which influences delivery rather than the accreditation” (PD1)

It was apparent that the universities were trying to use more innovative methods of delivery but were often constrained by the technical nature of the module content. The traditional lecture and tutorial pattern continued to be the dominant form of delivery. The lack of response here is of some concern as it indicates that accounting academics may not be engaging with changing teaching and learning styles. This is not entirely surprising as Harvey & Knight (1996) argue that *transformative learning*

is most likely to take place where learners (and academic staff) have some autonomy and where they are not overloaded with work.

Assessment

The professional bodies are not keen on continuous assessment methods or open book examinations. They are obviously anxious that students who pass have been assessed on their knowledge and their own work. This causes problems especially in the first year where subjects from non-accounting disciplines are often assessed continuously. There are also difficulties with flexibility of modular programmes where students who have studied for certificates or diplomas in accounting, with different assessment regimes, articulate onto accounting degree programmes.

“the institutes insist on end testing and pretty much unseen time constrained end testing for 70% of the assessment so that leaves us 30% to be innovative with” (PD1)

“(Institute A) have asked for the law exams ... not to be open book exams .. there has been some resistance to that by the lawyers” (PD2)

“(Accreditation) drives our assessment policy. I think there is no doubt about that. I think it is getting worse now than it was a few years ago because of the way that University education is going. We find that we are more and more dragging our heels against our University’s policy on things like continuous assessment and things like independent learning and transferable skills as opposed to constantly having technical content all the time and I think that we are more and more finding that we have to say ‘oh well we can’t follow University policy because of accreditation’” (PD3)

Although the influence on assessment appeared to be significant and it was borne out by the assessment instruments themselves, it is possible that this was an area where accounting academics were occasionally able to use the professional requirements as an ‘invisible friend’ to justify the traditional assessment and teaching strategies with which they were comfortable.

Pass rates were also highlighted as a problem at each of the universities, not just for non-accounting students but also for accounting students. There was a sense that

because accreditation entitled students to exemption from the first level professional exams, the accreditation requirements were almost forcing the universities to examine these subjects in the same way and at the same level as the equivalent professional paper. It is well documented that professional accountancy examinations have much lower pass rates (often lower than 50%) than those expected and tolerated by university examination boards (between 80-100%). This is causing increasing problems with student progression rates on accounting programmes. However, accounting staff are also keen to see high standards being maintained and often try to use accreditation in a positive way as a shield against a ‘dumbing down’ of the degree.

“I was a little bit surprised by how much scrutiny went into our examination papers and our essays and our other methods of assessment – tests etc. When Institute A did the visit last summer they looked at all the exam papers and they questioned why certain things didn’t appear to be on the exam papers.” (PD2)

“I personally have been on the receiving end of quite a lot of pressure because of our pass rates not being high enough and being out of step with the rest of the University... I think that is partly because we have an unspoken sense in the department that we are teaching a degree which is going to feed through into professional exams so we have a sense that we need to maintain standards ...other departments don’t have that vocational output/view ... there is a lot of resistance and anger within the department that we have had to drop our standards at faculty request.” (PD2)

It is perhaps surprising, with the many constraints outlined above, that the accounting departments continue to make accreditation a core priority. There was evidence that this was being challenged by more research-oriented members of staff.

“Some members of the department felt that ICAS shouldn’t have such a direct influence on what we teach and how we teach and were resistant in making any changes, whereas other people were more pragmatic and said if we don’t have ICAS accreditation that we are probably going to have less interest in the B Acc degree ... its credibility will crumble somewhat.” (PD2)

“I think (accreditation) has such a history that certainly most people just accept it and follow it and agree with it possibly one or two of the more research focused people who have come in later don’t quite understand it so much.” (PD3)

Research is becoming an increasingly important aspect of the accounting academic’s activities and, even in many post-92 universities, is now seen as an essential requirement when recruiting new accounting academics. It is possible that the educational ideology of academic accountants will move further from the vocational towards the liberal view in the medium term.

The influence of accreditation on accounting education

The programme directors were asked about the influence of professional accreditation on accounting education. They were also asked to consider whether the requirements of professional accreditation support or constrain undergraduate accounting education.

At PD1’s institution, as noted above under ‘structure’, there was a very specific approach to the accreditation problem which seemed to be accepted and understood by both staff and students. When probed about the transition from semester five to semester six and the honours year, the response was that students find this very difficult but they often do better in the later semesters because the examinations are much less technical. This gave rise to the issue raised by Becher (1994) that perhaps the first two thirds of the degree was ‘training’ and the final third was ‘an education’. The programme director acknowledged this but hinted that students were happy with the compromise and that many tend to take a short-term view and often start out doing an accounting degree primarily ‘to get a job’ rather than an education:

“I don’t think the students get enough in the first couple of years of questioning ideas, of being inquisitive, of looking even at published research and I think the degree is a bit mechanistic although perhaps the students are that way as well.” (PD1)

This was also noted at another institution:

“The students who pick accounting, by and large, are very aware of accreditation, very aware of wanting an accredited degree for the sake

of cutting down the exams they have to do when they are seeking a professional qualification.” (PD2)

Interestingly it appears that many of the academic staff were also quite at ease with the emphasis on accreditation in the accounting programmes especially those from a professional background. This would appear to confirm the ‘invisible college’ (Crane, 1972) effect discussed above. The programme director from one of the post-1992 universities states that:

“the staff within the accounting department are nearly all professional accountants ... I think they are all graduates, and then qualified. So it is a well-known route to them and it may well blinker them from time to time. I’m sure we all think about it but we all feel comfortable in what we know so I think that there may be some instances where we sort of revert to type ... because we feel comfortable with what we know, ... I think to some extent that is challenged by the university and by QAA.” (PD1)

However, the emphasis was different at the pre-1992 institution:

“If we didn’t have accreditation to think about we would have much more academic freedom in terms of what we taught, how we taught it, there is no doubt about it. On the other hand we are teaching a B Acc degree so I guess within that we all have our own ideas about what should be included ... probably the mix would be very similar to what it is now ... (but) we would feel we have more freedom to explore issues and things – maybe that were more related to our research interests.” (PD2)

“There is one senior member of staff in the department who made a very angry comment that we are not training CA’s in our department, we are educating people and this individual felt that the bookkeeping was not important.” (PD2)

The view of the other post-1992 university was also critical of the influence of accreditation:

“I do think that if we had a clean sheet of paper and no outside constraints ... I don’t think we would come up with the degree structure that we have at the moment. I think there would be more general things, more ... research based aspects where people who have got really deep interest in particular areas would want to bring that in more to the degree at a lower level than just the honours year. I think that there would be a lot more trying to get students to become learners rather than receptors of technical information which is very much the way the degree has gone I think driven by accreditation. ... We have always tried to go down the line of transferable skills and IT and communications but we are constrained by the technical content and in recent years we have been trying very hard to go down the independent learning and research type skills but we have been constrained so it might be one of these cases where (Institute A) is getting a little bit behind the times?” (PD3)

The foregoing raise a number of questions about the future of the fully-accredited accounting degree and reflect a number of issues inherent within the liberal/vocational education debate, the next section summarises the personal thoughts of the programme directors.

The future of the accredited accounting degree

The interviewees were asked about the costs and benefits of seeking accreditation and the future of the accredited accounting degree. It was clear from each institution that accreditation was important in fact perhaps crucial to the success of the accounting degree:

“(the) accreditation process is really about student careers. At open days students ask ‘is this accredited?’ They are not entirely sure what it means and they don’t really understand the way the accounting profession works but they have heard of a CA and they know they want to be a CA. Not many of them end up there but they come here with that desire ... students will come on BA Accounting programme because it is accredited, if it wasn’t accredited they wouldn’t be doing

accounting they would be doing business studies or something like that...we need accreditation, we have to be accredited.” (PD1)

“I am in no doubt that accreditation and the fact that our degree is fully accredited by the three main bodies is the main attraction for people coming to [institution 2] to do an accountancy degree.” (PD2)

“...we say to our students that if you come to us you will get accreditation for(Institute A) which is the one they are thinking about when they join.” (PD3)

The programme directors acknowledged that the Institute A intake had changed significantly since 1988 and that although there was still a significant proportion of trainees with accredited accounting degrees recent research (Gammie, 1999) had shown that their examination performance was poorer than their non-accredited counterparts. The universities however seemed to be committed to offering their accredited degrees in the medium term but recognised the dangers of becoming complacent and inward looking.

“I have been looking recently at the numbers of non-accredited students training with (Institute A), and with (Institute D) in particular and their performance in exams... The future of accredited degrees are hanging in the air a little bit ... (we) will have to be much more imaginative about what we put into degrees, how we sell (them)... whether we can attract students onto the degree without accreditation and how we would do that. I think one thing we would look at is looking to make the degree more internationally focused with the advent of international accounting standards we would probably have to look further a field probably attracting students from abroad and having a more internationally focused degree. At the moment our emphasis is very much home-grown where we are not dominated by (Institute A) but it is our main focus, it's very introverted.” (PD2)

“...several staff partners in big firms who say they prefer students who are a bit street wise and who can think for themselves and be particularly pointed to (competitor institution's) Business degree partly because of the options and partly because of the way they made students think and the fact that they are looking past our degree when

we are trying so hard to become accredited is – yes, it makes you think... I don't think that the pure accounting degree has got a lot of future – talking ten years down the line I don't think it will exist in the same form because there is not the requirement from employers out there for students to know masses of technical detail. Really I think we need a much more principle based degree or accounting with business or accounting with economics or something like that and I see that as having more of a future" (PD3)

The programme directors seem convinced of the importance of being fully-accredited but less sure about the future of the accredited degree. Surprisingly, none of the interviewees suggested the need for a more concerted and proactive approach to negotiate more educational freedom for undergraduate accounting education.

Section 5 Discussion and Conclusions

The analysis set out above highlights a number of issues arising from professional accreditation of accounting undergraduate degrees. There is no doubt from the evidence that there are some significant constraints caused by accreditation requirements but there are also features which support programmes and result in benefits to certain constituencies (these are summarised in the table below).

Summary of influences of professional accounting accreditation on undergraduate accounting degrees

Supports	Constraints
Promotes relationship with professional bodies	Limits academic development of the subject area (by staff and students)
Attracts students to study an accounting degree	Limits student choice and flexibility
Increases the prestige of the accounting degree	Focuses heavily on technical content at the expense of breadth of curriculum
Keeps course content relevant and up to date	Limits development of innovative approaches to teaching and learning
Helps to maintain high standards	Emphasises end testing
Provides link between education and work	Disadvantages students not intending to pursue a career in the accounting profession

A simple weighing of costs and benefits, however, fails to recognise the complexity of the situation. The following discussion therefore is organised by considering the relationship of the various stakeholders to professional accreditation. It is acknowledged that the comments made about employers and students are impressions

drawn from the interviews and require further empirical research, however they ought not to be ignored in the analysis.

Academics

The staff involved in teaching on accounting degrees appear to be committed to seeking accreditation of their programmes. There is a strong allegiance to the profession and many academics are qualified accountants. At certain institutions research plays a minor role and the post-1992 universities often teach professional students as well as undergraduates. There are few accounting academics with higher degrees and there does appear to be certain level of comfort in teaching to professional requirements ('invisible college'). Many academics seem to value their professional qualification above their academic qualifications. Humphrey et al (1996) call for

“accounting academics to give greater attention to how accounting knowledge is constituted and to liberate notions of ‘relevant’ accounting education from their implicit, but still powerful, professional and institutional strangleholds” (p.292).

The landscape is changing as new staff are now required to contribute to the research of the departments and may not be professionally qualified. Developments in teaching and learning together with fitness for purpose assessment and the increasing focus on transferable skills are all challenges to the technical bias in the accounting curriculum. These changes suggest that the tensions over accreditation will increase over the coming years. It is perhaps even more difficult for English universities who are operating with a three year degree rather than the four year honours degree in Scotland. However, there was some evidence that Scottish universities were avoiding wrestling with embedding more academic requirements in the first three years and leaving the honours year to develop research skills and critical analysis.

Professional bodies

The professional bodies are currently establishing their accreditation policies post BAAEC. During the last five years each of the institutes have changed their syllabi and their examination systems and these are constantly under review. ICAS have relaxed their rules and like the rest of the accounting bodies, now allow 'non relevant' graduates take up training contracts. All of the institutes however still offer significant exemptions to accounting graduates but insist on subjects which are

content driven and end tested. There are, however, a number of research papers which indicate that employers are not getting the sort of graduates which they are looking for (May et al, 1995; Albrecht & Sack, 2000; Arquero et al, 2001; Gabbin, 2002). In 1998, ICAEW published reform proposals designed to tackle the problems of the increasing knowledge base required of the professional accountant. They state that

“Given the current syllabuses, the size and nature of the learning task are such that students approach it as a short-term, rote-learning matter, divorced from the reality of the workplace, not as a process which generates deep understanding” (ICAEW, 1998, p.12).

Adler & Milne (1997) have called on the New Zealand Society of Accountants to give a greater commitment to encourage the use of active learning techniques in undergraduate accounting programmes and have challenged the society to expand its accreditation review procedures to include the process by which learning occurs. It would appear that the professional bodies need to take a fresh look at the objectives of the three components of accounting education (undergraduate degree, professional examinations and work experience) in the light of developments in educational theory and revisit their accreditation policies.

Students

It is unclear whether accounting students are fully aware of the constraints placed on their education as a result of accreditation requirements. Students seem to value accreditation very highly and it is often a fundamental factor when choosing their degree. There is a concern that the type of student that emerges from an accredited accounting programme will have been trained in a surface and perhaps a strategic approach to learning (Entwistle, 1997). They may not have had the opportunity to develop transferable skills as effectively as other students and may not have been exposed to the breadth of curriculum expected of a university education. It appears, however, that many accounting students prefer the numerical and technical aspects of their programmes and seem keen to maximise their exemptions throughout the course of their studies.

Employers

Accountancy firms and other employers of accountants have been critical of the quality of students in recent times (May et al, 1995; Albrecht & Sack, 2000; Arquero et al, 2001; Gabbin, 2002). Small accountancy practices are critical of basic accounting skills whereas larger firms maintain their trainees are lacking in communication skills and other transferable skills. The small firms do prefer students with accredited accounting degrees as they are anxious to gain a return on their investment as soon as possible. The larger firms tend to recruit on the basis of potential and intelligence and do not show a preference towards particular graduates (Gray et al, 2001; Gammie, 1999). Employers have a role to play in accounting education, in particular, in relation to training in the workplace but the picture is mixed regarding the benefits of the accredited degree.

Conclusion

This research paper documents the views of accounting programme directors of three of the twelve Scottish universities offering fully accredited accounting degrees. It highlights a number of important issues faced by accounting academics and the profession. It is the author's view that accounting academics and professional bodies have an opportunity, with the collapse of the BAAEC, to reconsider their approach to accreditation and its impact on undergraduate accounting education. From the research carried out in this paper, it appears that this opportunity has not yet been realised. The different institutes have set up separate but similar systems to the past and this has resulted in fragmentation, frustration and uncertainty. On the surface, it appears that ICAS have moved towards the universities by setting up a peer review approach to accreditation, however in practice, the academics have a very limited role in policy making and the new scheme continues to be driven by syllabus content. Although the accredited degree is still an important factor in attracting students to study accounting it now seems to be less significant for gaining a training contract with accountancy firms. This surely points to an opportunity for academics and education policy makers to work together towards a holistic accreditation of accounting degrees. This would require the professional bodies to reconsider their philosophy of educating accountants and to design a more coherent educational framework leading to professional qualification. It would also challenge accounting

academics to rethink the objectives of an undergraduate accounting degree and to engage more fully with current developments in learning, teaching and assessment. It is possible, through collaboration, that the universities and the professional bodies can develop an accreditation system which enables the academic development of the profession rather than continuing to operate within an environment of competition and conflict. Should the status quo remain there is a distinct possibility that universities may decide not to continue to offer a fully accredited accounting degree.

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