CHAPTER 3:

BALANCING ACADEMIC AND PROFESSIONAL PEDAGOGIES: A COMPARATIVE STUDY OF TWO ACCOUNTING DEPARTMENTS IN SOUTH AFRICA AND THE UNITED KINGDOM

Chapter 3 (Article 1)

Title: Balancing academic and professional pedagogies: a comparative study of two accounting departments in South Africa and the United Kingdom

The reader is requested to take note of the following:

- The article has been **published** in the following SSCI indexed and DHET accredited, internationally peer-reviewed academic journal as follows:

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- The confirmation of acceptance and the first page of the published version of the article are included in **Annexure F** on page 252. The article was written in line with the journal's submission guidelines, which are included in **Annexure G** on page 254.

- As the article involves a comparison of two higher education institutions, the study was a collaboration between the first author as the PhD candidate and primary author (Van der Merwe, N.) and the second author (McChlery, S.) as the PhD project's assistant promoter. The first (primary) author performed the majority of the work. The third author (Visser, S.S.) fulfilled a reviewer function as the PhD project's promoter.

Abstract

The paper adds to extant professional education literature by reflecting on apparent differences in pedagogy of similar professional programmes of study, allowing deeper insight into the unique strand of higher education influenced by the professions. A comparative international case study approach is adopted of an interpretive qualitative nature regarding curricular, teaching and learning and assessment strategies of an accounting department in South Africa and one in the United Kingdom. Findings point to significant differences in curriculum and assessment but less so in teaching and learning approaches. One department endeavoured to find a balance between vocational and academic activities whilst the other favoured the former being inconsistent with both its governmental and institutional governing bodies. Explanations offered include differing strengths of coercive, competitive, mimetic and normative influence.

Keywords: *learning, accounting education, comparison, assessment, curriculum, teaching methods, higher education framework.*

3.1. Introduction

The idealistic notion of independent autonomous higher education (HE) establishments focusing on academic integrity and scholastic achievement may be somewhat different from reality. Instrumental education by contrast focuses on an employability agenda, human resource development and economic prosperity raising concern over academic autonomy (Greenbank 2008). Further, employers may influence the education agenda preferring short-term intensely focused programmes of study rather than more conceptual traditional programmes preferring pragmatism to academic theorizing (Jameson et al. 2012).

An adjunct to employability is professional education, with HE becoming allied to professions with their areas of specialist knowledge, governing bodies and niche labour market (Hoyle and John 1995) being sustained by rigorous education programmes (Walker and McLean 2010). Peach (2010) warns that professionalization within HE results in the proliferation of vocational subjects, rejecting the predominance of academic knowledge. Whilst scholastic epistemology is based in terms of general principles abstracted from context applying analytical and critical reasoning, a practice based professional epistemology is based on more everyday knowledge gathered from a particular context (Ellery and Lotz-Sisitka 2011). This leads to a potential clash or imbalance between academic and professional epistemologies, but also the danger of superimposing one on the other causing confusion in learning outcomes and overloading of staff and students.

For degree programmes with a vocational orientation professional associations are seen as influential impacting on the knowledge base, teaching methods (Hughes and Barrie 2010) and assessment (Palmer 2004). Affected undergraduate programmes often draw from professional bodies' requirements to gain accreditation allowing students to progress into their chosen

profession, creating prestige for the degree programme and student demand. Indeed some institutions tend to be malleable to the profession's demands (Sangster 2010). Such professionalization pressures may be counterbalanced by quality assurance agencies, educational ombudsman providing public accountability in education and research, offering a balance to institutional autonomy (Kristensen 2010), classifying and regularising formal learning through qualification frameworks.

The motivation for researching this area resulted from collaborative educational work within accounting degrees within universities in Scotland as part of the United Kingdom (UK) and South Africa (SA) with similar statutory frameworks and professional associations but resulting in differential pedagogies. The paper adds to extant professional education literature, reflecting on pedagogic approaches adopted and allowing deeper insight into this unique strand of education. Through a case study of one university accounting department in either country, the following research questions are considered regarding curriculum, teaching and learning methods, and assessment:

(1) Are there significant differences in the accounting qualification frameworks of UK and SA universities and professional accreditation bodies?
(2) Are there significant differences in the professional course structures of the UK and SA accounting departments?
(3) What are the catalysts motivating the UK and SA accounting departments towards their educational approaches?

The findings should not be exclusively the domain of the two countries nor the accounting profession as the challenges faced are relevant to various professions in other international contexts.

3.2. Research method

The study contrasts two accounting departments offering professionally focused degree programmes utilising an interpretive comparative case study approach. The methodology identifies similarities and differences, and causal explanations. Professional discipline education is regarded as an area that could benefit from studies that cross institutional and geographic lines (e.g. Apostolou et al. 2011). The two departments analysed in the two countries are regarded as suitable for comparison due to the substantial British influence on the development of the SA educational system (Manathunga et al. 2012) and the similarity of governmental and professional stakeholder influences. Likewise the specific four year honours accounting degrees compared, undertaken at the accounting department of a university in SA ('Department X') and in Scotland ('Department Y'), are similar regarding their foci on a professional accounting route for their students. Both degrees aspire to be academically rigorous, but also pay regard to the requirements of professional bodies [South African Institute of Chartered Accountants (SAICA) and the Institute

of Chartered Accountants of Scotland (ICAS)]. Department X is based in a university formed in 2004 when the South African government merged various institutions, with some of the prior bodies being in existence for over a century, whilst Department Y is part of a university formed in 1992 in the UK.

Primary data for this study is collected in three phases:

Phase I. The quality assurance agency and professional accreditation frameworks of the two countries regarding accounting education are analysed to capture differences in approach. Utilising qualification frameworks as a primary reference point has been applied in similar international comparative approaches (e.g. González, Montaño, and Hassall 2009).

Phase II. A comparative case study of two specific accounting degrees conducted through inspection of institutional documentation, an approach frequently adopted in educational studies (e.g. McGee and Preobragenskaya 2009).

Phase III. Focus groups are undertaken in both departments to offer insight into the academics' views regarding educational change agents. An identical approach is adopted in both departments using a questionnaire constructed from findings in phases I and II. The focus groups apply a semi-structured approach with the discussions recorded and transcribed allowing a reflexive and inductive approach, identifying and categorising key themes. A discursive analysis of the interview transcripts is undertaken (see MacLure 2003).

3.3. Governing frameworks

The two countries' governmental quality assurance agencies provide predominantly parallel educational structures with generic outcomes-based frameworks describing levels of outcomes and volumes of learning for each qualification type. In SA the HE Qualifications Framework (HEQF) is quality assured by the South African Qualifications Authority (SAQA) and its subordinate body, the Council of HE (CHE) while in Scotland the Framework for Qualifications for HE (FQHE) is quality assured by the Quality Assurance Agency (QAA). Unlike SA, the UK framework is supplemented by subject benchmark statements for specific fields of study including accounting (QAA 2007) drawn up by leading academics, with no direct affiliation to any professional accounting body.

Both countries' frameworks provide substantial guidance on pedagogy regarding knowledge accretion (including self-discovery and critical evaluation), but also academic rigor, stressing cognitive skills and abilities (SAQA 2011; QAA 2007). Both frameworks advocate development of academic skills, e.g.:

'understanding of the theories, research methodologies, methods and techniques relevant to the field, discipline or practice' (SAQA 2011, 11)

'draw on a range of current research, development and professional materials' with 'systematic gathering, analysis and interpretation of ideas …including current research' (QAA 2001, 17).

As regards curriculum the quality assurance bodies provide general guidance for articulating learning outcomes but not a specification of detailed subject curriculum. Likewise the frameworks are limited in the specifics of teaching, learning and assessment strategies although prescribing a balanced mix of tuition activities emphasising independent learning (QAA 2007; CHE 2004, 7–18).

There is however a clear distinction in terms of the linkage between HE and professional accounting bodies. Within South Africa, SAQA devolves quality assurance of the chartered accountancy qualification to SAICA who accredits university programmes based on a 'Competency Framework' (CF) which is a high-level description of competencies that a Chartered Accountant (CA(SA)) should possess (SAICA 2010). After an honours degree, students sit two sets of professional examinations; the Qualifying Examination (QE) sat shortly after leaving university based on tuition given in their degree and a further set of examinations during their practice indenture. QE examinations performance is regarded as a measure of prestige by SA universities with cohort success potentially impacting future student demand, creating pressure on staff preparing students for these examinations. This also affects choices around curriculum and assessment modes being based on the CF rather than the HEQF directly, focusing on technical complexity, contextualisation and professional skills but limited conceptual thinking.

The QAA does not delegate quality assurance of university programmes to UK professional accounting bodies, thus UK accounting programmes have a range of aims not exclusive to pursuing professional qualifications on graduation (QAA 2007). Thus, unlike in SA, accounting departments in the UK may not seek maximum professional exemptions but may apply for certain core exemptions (e.g. financial accounting) paying close regard to the ICAS syllabus and assessment requirements for those particular subjects. When students graduate they sit two sets of professional examinations after undertaking one further year's tuition before the first set of examinations. Thus the FQHE is the prime focus for developing a degree programme except where exemptions are sought.

3.4. Departmental comparisons

Regarding curriculum Department X exceeds the minimum credit requirements of SAQA of 480 credits reaching 656 credits in order to achieve full professional exemptions. The fourth year offered is accredited by SAICA and doubles as an academic honours degree. All modules in the degree programme (as shown in table 3.1, page 73) are compulsory being key subjects to the practicing accountant with years three and four aligned closely to SAICA's expectations and

exclude academic research work. The stringent structure of the programme with no optional choices and limited academic focus precludes the student from specialisation and limits academic development.

In Department Y the degree is constructed to gain a limited number of professional paper exemptions in years one to three, the honours year providing no further exemptions being predominantly academic by nature. Professional accountancy body exemptions lead to 71% of modules being compulsory. Department Y focuses on generic accounting skills such as financial accounting but also embeds academic skills, particularly the compulsory honours level dissertation (a double module), aiming to enhance intellectual abilities. Scottish students have an extra year's tuition after graduating to achieve chartered status compared to their SA comparators.

Table 3.1: Comparison of credits per subject area

	University X		University Y	
Financial accounting	144	22.0%	80	16.7%
Audit	108	16.5%	60	12.5%
Taxation	96	14.6%	20	4.2%
Management accounting	72	11.0%	80	16.7%
Finance	56	8.5%	60	12.5%
Dissertation	0	0.0%	40	8.3%
Law	48	7.3%	40	8.3%
Other	132	20.1%	100	20.8%
Total credits	656		480	

Department X's teaching and learning strategy is drawn from their university's policy to prepare graduates who are able to think laterally and critically, aiming to progress students toward independent study within a blended teaching and learning environment. The development of students as independent learners is central to the university's ethos, and is reflected in the design of study guides containing numerous self-evaluation activities. The university has sought to increase independent learning by reducing class contact time but, due to concern on the impact on QE performance, contact time has been maintained on the accounting degree. The class contact time diminishes between years from 45.0% in year one to 30.2% in year four (per table 3.2, page 74) showing some progression towards independent learning, of which the majority is lecturing time but reducing over the years (83.3% in year one to 63.4% in year four). Despite the university's teaching and learning strategies promoting interactive learning, Department X rely heavily on lectures raising concern about the development of independent and critical thinkers.

Department Y's approach inculcates its university's learning strategy to developing students' disciplinary knowledge and intellectual progression including critical evaluation and independent learning. Earlier years are predominantly tutor-led but the emphasis changes with class contact

time diminishing from 25.9% in year one to 13.4% in year four (per table 3.2 below), the majority being lecturing time but reducing over the four years (61.9% to 50.6%). Throughout the programme Department Y gradually escalates the intellectual focus leading to a more academic pedagogy e.g. discussing peer-reviewed journal articles, with year four particularly encouraging independent learning, and critical thinking.

Both universities and departments espouse a movement towards directed learning and scholastic skills associated with a constructivist ideology. Both departments progress over the years to greater student directed learning through reduced contact and lecture time, but less so for Department X. Earlier years in both institutions lean towards behaviourism with knowledge a commodity, a tutor-centric and more traditional lecture/feedback approach but this reduces significantly over time both in regard to class contact and lecturing, and more so in Department Y who develop a more student-centric, constructivist approach. Whilst Department Y is consistent with its generic university learning philosophy towards scholastic skills (guided by the QAA), Department X has drifted from their university strategy and that of SAQA.

Table 3.2: Contact to total module hours and lecturing to contact hours

	Contact/total module time		Lecture/contact time	
	University X	University Y	University X	University Y
Year 1	45.0%	25.9%	83.3%	61.9%
Year 2	35.1%	20.3%	75.0%	63.9%
Year 3	33.2%	18.5%	84.2%	70.3%
Year 4	30.2%	13.4%	63.4%	50.6%

At Department X students in the first three years' modules are typically assessed by short class tests, a 'consolidated assessment' examination followed by a final examination. Occasionally less structured assessments are utilised, but mainly at years one and two e.g. group projects. At honours level the assessment practice focuses on written examinations with three class tests and two three-hour semester tests for each module, and eight QE simulation papers combining different subjects. The assessment is concluded with a final examination consisting of two to three papers for each module in identical formats to the QE of SAICA. Department X increases the cognitive abilities between levels but focuses on technical content with progressive application of higher order skills e.g. integration and complexity, testing integrated technical areas commensurate to SAICA's assessment requirements. Behaviourist elements thus pervade the learning process through reinforcement and feedback.

Table 3.3 on the next page indicates that Department Y shows greater variety of structured and progressive assessment methods allowing a comprehensive assessment of the student across knowledge areas and intellectual and soft skills. The general rule for year one and two modules is

for three assessment instruments, one a summative test, whilst for years three and four the norm is two assessment instruments with one being summative. This presents considerably less examination style assessments than Department X. In year four students are required to submit their self-selected 15 000 word dissertation testing academic skills that are seen as fundamental to the learning outcomes. Thus a behaviourist approach dominates the first three years with a more constructivist stance in year four.

Table 3.3: Percentage of assessment under examination conditions

Year	University X	University Y
1	85.0%	58.0%
2	86.0%	69.0%
3	86.0%	77.0%
4	100.0%	42.0%

3.5. Focus group consideration of catalysts for curricular, teaching and learning and assessment change

One of the dominant themes emanating from the focus groups is the observable pressure evidenced in both departments of marrying the academic and the vocational. One lecturer refers to *'an opportunity cost'* in regard to replacing academic for vocational content whilst another states:

> *'We have an eye on being both academically challenging and vocationally relevant. We try to ride those two horses the whole time'.*

This balancing between the academic and the vocational is evidenced in both departments but in varying degrees linked to the dominating stakeholder body, Department X focusing on the professional body and Department Y the qualifications framework, although not ignoring the professional body. Within the transcript of Department X's focus group, SAICA and the QE are referred to on 37 occasions, but SAQA only once. In Department Y the professional body is named on 5 occasions whilst the QAA is mentioned twice. SAICA is clearly a powerful stakeholder in SA whereas in the UK there is more academic leadership from the QAA.

In regard to curriculum within Department X, SAICA plays a dominant role with not only the academic staff being influenced and constrained by *'what is expected of us by SAICA'* but also students as noted by one academic:

> *'When lecturing certain topics the student will go and look at the SAICA syllabus and they cut out after a while if they realise they will not be tested on this… students are only focused on passing the SAICA exams'*

Lecturer comments allude to assignation of academic responsibility to SAICA in curriculum development:

> *'There's quite a lot of research that goes into the* (SAICA) *framework, so for me it gives quite a lot of reassurance that what we are doing with the students in the class is what we should be doing... because SAICA is an accredited quality control body with SAQA you feel that satisfies the educational requirements'*

The recognition of SAICA as opposed to SAQA may also divert focus from academic to high level technical skills for which professional bodies are renowned, exacerbated by the lecturers (predominantly qualified accountants) replicating their prior experience. There appears to be an accepted assumption that SAQA's requirements regarding academic skills are coterminous with the high level complex problem solving and technical skills dominating the SAICA syllabus, examples of such obfuscation including:

> *'Accounting as a subject requires students to apply their minds and is therefore already on the higher end of the HEQF level descriptors with SAICA requirements being of a higher standard than the SAQA requirements'*

Academic freedom is regarded as constrained due to *'syllabus overload'* affecting intellectual and soft skill development due to a continuously expanding SAICA curriculum, but less so at earlier levels giving space for academic freedom:

> *'The higher you go the more forced you are. So at first year you have some freedom and the higher up you go it is different'*

Department Y struggles to balance professional accreditation and academic freedom in choosing appropriate curriculum. In contrast to Department X the bias is skewed towards the academic, varying in intensity between staff:

> *'I think there is an overarching strategy of cutting and running regarding the expectations of the professional bodies achieving their minimum acceptable standard, leaving more time for academic aspects'*

> *'What drove the changes on my module was academic interest….I gave no consideration at all to professional accreditation'*

In Department Y there is greater focus on the QAA benchmark framework which guides the programme construction, identifying learning outcomes, also being a reference point of external examiners and validation teams:

'We use the qualifications framework to identify the objectives for each of the four years of the degree programme…affecting the learning outcomes which shape the forms of assessment'

Department Y is also led by their QAA benchmark statement to high level intellectual skills:

'Critical thinking is a gradual process; we take students on a journey with it getting deeper as they progress. We take them from dependency to independent minds; ultimately we design in that move towards independence with the dissertation at the end of the line'

There is an awareness that professional bodies will check curriculum to ensure appropriate coverage for modules where exemptions are sought, impacting syllabus development indirectly through the bodies' research programmes prompting discipline shift.

In contrast, Department X focuses on high level technical skills aimed at preparing students for the QE. Participants admitted to there being no utilisation of academic research papers at any level, partly due to there being *'no time for students to do research'*. This can cause academics frustration:

'I think we should make space for critical thinking skills even though the syllabus is full, they can get a lot from it'

Department X tends to guard its competitive position regarding other universities offering SAICA based qualifications. This is found in a number of statements, e.g.:

'We tend to add a bit more than what's required in the SAICA syllabus to provide our students with more than the basics, unlike other universities. I would say that would give our students the edge'

The accountancy workplace and employability are recurring themes in terms of curriculum development in Department X. Staff predominantly come from practice and recognise they were *'not taught as academics'* thus bringing a strong work-based knowledge but only an *'awareness'* of the SAQA framework. A practice obsession also affects students:

'The first class of the year I ask them for their expectations. 90% say they want you to prepare them for practice'

This culture is also woven into the curriculum *'giving them exposure to practice'* and '*preparing them for the work environment'.*

Teaching and learning strategies within both departments are not regarded as being significantly influenced by the professional or quality assurance bodies providing *'a lot of slack'*. Staff at both departments quotes similar influences (although to differing degrees) including university wide

strategies (e.g. blended learning) and collegiality through formal institutional cultures of learning (e.g. regular workshops) and informal networking. In addition, staff from both departments quote self-reflection on tuition methods, although Department Y identify more formal reflective systems to facilitate this e.g. annual programme and module evaluation reporting structures. Several external influences are quoted by the staff of Department Y including validation panels and external examiners which facilitate sharing of best practice and supporting of staff's innovative learning strategies.

Assessment is seen to be influenced by the professional and quality assurance bodies by both departments, but varying in terms of influence. The dichotomous balancing of the academic and vocational pervades as evidenced by a staff member at Department Y:

> *'You have to have a double approach when you write an assessment; it will be sighted by the external examiner but also by the professional body'*

Professional body influence is apparent more so at Department X:

> *'The way that SAICA assesses the QE will ultimately drive the way we assess as we prepare the students for the QE; they are such a shock to the system'*

In contrast, Department Y staff emphasises the need to fit the assessment to meet the learning outcome requirements emphasising an appropriate variety of assessments, these differing for each level:

> *'I think in their place, exams are good things but not necessarily all of the time. You could even argue that through the levels, you might expect exams to fall away'*

However, professional accreditation can be seen to be restrictive to this broadening of assessment approach:

> *'I think the number of examinations we set is driven by professional accreditation. There are other ways we can test them and test them deeper than through examinations, so professional bodies have too big a role'*

Department Y staff again reiterate the role of external examiners in the assessment process which provides a check against the discipline benchmark, but also sharing of best practice across the sector.

Both departments' staff mentions that to gain student participation in soft and academic skills they need to be assessed, but recognise the difficulties of inherent subjectivity and reliability dynamics. Staff at Department X shows greater reluctance to apply such assessments due to students'

perception regarding the relevance to SAICA exams, with syllabus overload and cultural differences being further deterrents.

3.6. Discussion and conclusion

Although the research method employed in this study investigated a single department in either country, this enquiry has value in the broader academic and professional contexts within both countries (see e.g. González et al. 2009). The accounting profession impacts the pedagogical approach of both departments in contrast to other non-professional degrees concurring with Peach (2010), but to differing extents. Department Y focuses on balancing scholastic and practice based epistemologies, electing to not maximise the exemption position, thus freeing up educational space for developing academic and life-long skills including critical thinking. Whilst the level of optional choice and academic freedom is affected by professional bodies it is not dictated to, the programme aligning itself with both the university's learning strategies and governmental frameworks. This is in contrast to Department X, which adopts a more practice based professional epistemology (Ellery and Lotz-Sisitka 2011) where pursuit of SAICA accreditation restricts academic freedom. This affects curriculum and assessment, contravening the university's pedagogic strategies as well as governmental framework guidelines.

Educational frameworks significantly impact both departments showing the efficacy of such instruments; however different frameworks are catalysts for change in each case. In the UK department the subject benchmark statements closely aligned to the FQHE is a significant source of reference, providing general guidance but no detailed specification of curriculum. The content and educational strategies adopted for degrees are not imposed by professional bodies but staff selects certain subjects for accreditation purposes and in these cases adhere to the professional bodies' guidance, leading to significant academic autonomy. In SA the delegation of the educational framework to the professional accounting body results in emphasis on practice, technical complexity, contextualisation and professional skills which constrains the academic community regarding scholastic skill development and the provision of student subject choice, raising questions regarding the alignment with elements of the HEQF's strategy. Accreditation from the professional body is seen as paramount, dominating the educational rationale with SAICA's CF being the overriding source of reference, concurring with Sangster (2010) that educators follow the profession's demands. The remittance of quality assurance by SAQA to SAICA to address the country's professional skills shortage has been effective regarding SA's reporting and auditing practices and financial sector (World Economic Forum 2012, 325) but perhaps at the expense of developing truly intellectual and socially critical citizens. Governance structures in both departments regarding validation and external examiner processes effectively enforce the application of the respective frameworks adopted.

These differing forms of educational style adopted may be explained through the prisms of institutional theory (DiMaggio and Powell 1983). Department X may be seen to have elements of coercive isomorphism with SAICA requirements dominating both curriculum and assessment. There is also possibly a competitive force focused on student demand leading to a minimum of matching with similar degree programmes, creating a normative isomorphism, but extending beyond this with staff trying to find "the edge" with a fixation for preparing students for the QE, leading to numerous additional formative and summative assessments. In Department Y there may be limited coercive isomorphism restricted to subjects for which exemption is sought from professional institutes. Rather than competitive isomorphism, best practice is shared through validation and external markers processes creating mimetic influences. Normative isomorphism also influences Department Y whereby the QAA frameworks have driven programme construct, delivery and assessment, but providing a relatively flexible pedagogic culture, leading to differences in degree structures between universities.

The UK graduates have an additional year of tuition to achieve the level of technical competency required by the professional bodies. The honours year of the programmes may be contrasted in regard to higher level knowledge acquisition in SA as opposed to an ability to acquire and critique existing knowledge in the UK. Both departments would argue for depth regarding pedagogy, although one from technical complexity (SA) and the other from critical discourse (UK). In terms of societal value and employer demands, arguments can be made for knowledge acquisition (e.g. Ellery and Lotz-Sisitka 2011) but also academic skills (e.g. Brew 2010). SAICA's neglect of intellectual skills may be the choice of the profession's membership (Jameson et al. 2012) or a lack of awareness of university education values.

The curricular approaches adopted varied significantly between the departments. Department X adopts a performance-based approach (Toohey 1999) focusing on vocational positioning structured to achieve pre-specified required competencies and related learning outcomes. Department Y's approach focuses more on resolving the academic/vocational tension, applying socially critical vocationalism creating curricula which are 'academically defensible, practically relevant and socially responsive' (Peach 2010, 459). The excess hours evident in Department X aligns with congestion of curricula often experienced in professional disciplines (Paisey and Paisey 2007) and with staff compensating the technical curricula with generic, professional, ethical, and lifelong learning skill development (Elliot and Jacobson 2002). This provides evidence of overlaying on a technocratic paradigm rather than creating space for other skills (Lester 2009), the congestion affecting the learning ability and performance of the students.

The case studies would concur with extant literature in that pedagogic approaches may differ for professional degree programmes preparing graduates for the workplace through developing students' professional competencies and skills (e.g. Howieson 2003). Staff within both departments

did not feel pressurised into prescribed professional modes of programme delivery being influenced more by university-wide teaching and learning strategies, although to different extents. Whilst Department Y has moved to a more student-centred learning environment (Elen et al. 2007), Department X still retains a more traditional teacher-centred mode of delivery, a different stance than taken within its university. Whilst this is not explicitly linked to the SAICA accreditation, staff felt the pressure to impart the congested curriculum with teacher-centred modes of delivery being seen as the most effective approach.

Professional education literature would argue for appropriate means of assessing learning outcomes (Herring and Williams 2000) but this may be constrained due to subject specificity regarding maintaining industry and professional standards (Harman and McDowell 2011). Both departments considered professional body and industry standards when setting their assessments. Department Y favoured a broader form of assessments to achieve softer and academic skills as well as technical knowledge whereas Department X is more conditioned by the professional body assessments not only in the limited forms of assessment, but by their focus on technical knowledge with potentially excessive assessment explained by the apparent obsession with the future professional examinations.

The pedagogic approaches adopted can also be considered through the prisms of behavioural and constructivist theoretical frameworks. Whilst both the SAQA and QAA frameworks promote the latter, focusing on independent learning in a self-regulating process, there are tendencies in both programmes towards behavioural theory in the earlier years with tutor-centric rather than learner-centric approaches, with learning based on reinforcement through feedback. In the final years of the two degrees a divergence occurs. Department X enhances the accretion of skills towards complex and integrated problem solving. Department Y pursues a constructivist approach where students individually create, interpret and reorganise their knowledge, promoting proactivity and scholarly participation in the learning process. This is particularly found in the dissertation module, student option choices, inquiry and critical dialogue activities with peers and tutors.

The balancing of pedagogic approaches witnessed shows disparity with variant causal factors. It may be errant to judge the efficacy of either system; both arguably provide value. The stance taken by SA recognises that professionalization and graduate entry into professions are critical to society, shaping its civic cultures, being sustained by rigorous education programmes (Walker and McLean 2010), with SAQA relinquishing this form of education to the professional body who may better understand society's requirements but promoting a practice based epistemology. Alternatively the UK requires a further year of education for academic advancement which may be a high price for these intellectual skills. Perhaps a moderation of both stances may provide society with graduates prepared for the professional world but with key academic skills to serve the common good.

The paper has shown the effect of a practice based professional epistemology within the context of two accounting degrees showing differences in its articulation. To the broader area of education for the professions a number of aspects warrant consideration. The extent to which the professional bodies provide a coercive influence over such programmes of study in contrast to the influence of quality assurance agencies requires deliberation. The tendency toward behaviourism linked to reinforcement, although providing a high technical skill set, has implications for broader educational aims such as scholastic and independent learning which may ultimately shape the health of civic cultures. Further research into societal needs of graduates to the professional worlds regarding intellectual skills might help correct imbalances evidenced.

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