

Exploring institutional isomorphism at professional accounting programmes

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ABSTRACT

The aim, and principal objective, of this study was to explore and document the phenomenon of institutional isomorphism at professional accounting schools at universities in South Africa (hereafter referred to as “accounting schools”), from the perspective of institutional theory.

It should be noted that this study, being a phenomenological research effort, was based on the idiosyncratic construction of the lived experiences of a relatively limited number of participations, and not on the generalised reduction of a larger population group.

Following a phenomenological research approach, a comprehensive study of research literature relating to the phenomenon was conducted to construct a theoretical framework of institutional theory, professions, universities and the concept of power. In addition, a literature study was done on the accounting profession in South Africa from a historical context, the interrelation between the accounting profession and universities in South Africa and, as indication of its legitimacy, notable instances of criticism recorded against the accounting profession in South Africa.

Data was collected by way of obtaining responses from 11 participants - mainly through semi-structured interviews - of whom eight are currently academics at accounting schools, two are international academics and one participant who could provide a more objective perspective regarding the relationship between SAICA and accounting schools at South African universities. An analysis of documents and textual data provided additional data on *inter alia* the curricular composition of a selection of accounting degree offerings at South African and international universities; the professional qualifications of academics from two accounting schools, the SAICA framework for accrediting accounting degree programmes and the current professional syllabi of SAICA and CIMA.

Based on the phenomenological analysis performed, five distinct themes to the phenomenon explored were identified: the accreditation by professional accounting bodies of accounting schools; the curricular composition of accounting degree offerings at South African universities; the appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications; the examinations of professional accounting bodies, as attempted by students from accredited accounting schools; and research practices by academics at accounting schools.

This study concluded that, although accreditation to SAICA is sought voluntarily, due to its unique education model and dominance in the South African professional accounting field, some participants to the study deemed it unviable not to be accredited at SAICA, which ultimately led to conforming behaviour amongst accredited accounting schools in homogenised and isomorphic

practices. This isomorphic behaviour is further entrenched by the deemed importance (as regarded by several of the participants to this study) of the results of the SAICA ITC examinations, seemingly as a measure of a respective accounting school's quality of education and the legitimacy attributed to it. In respect of the curricular alignment of degree offerings by accounting schools to the professional syllabi of professional accounting bodies, the assimilation of behaviour due to the pressure that the participants to the study experienced in respect of the accreditation to SAICA was interpreted as being coercive in nature. In contrast the assimilated curricular adjustments implemented by several accounting schools in South Africa - in response to the professional syllabus change by CIMA in 2019 – was interpreted as normative in nature, as the respective accounting schools were at ease with, but not necessarily obliged, to adapt to the professional syllabus set by CIMA.

The appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications, cannot be attributed to a coercive relationship between professional accounting bodies and accounting schools at South African universities, but can rather be ascribed to mimetic isomorphism amongst these schools.

Furthermore, whereas a perceived lack of involvement by South African accounting academics in research activities, could also not be attributed to a coercive relationship between professional accounting bodies and accounting schools, but rather as a result of resource allocation in favour of an emphasis placed on teaching and the focus of these accounting schools to yield successful results in professional accounting examinations, the seeming - although slow - isomorphic shift towards a higher research focus amongst accounting schools at South African universities could be regarded as mimetic in nature.

LIST OF ABBREVIATIONS

ACCA	Association of Chartered Certified Accountants
CA(SA)	Chartered Accountant (South Africa)
CIMA	Chartered Institute of Management Accountants
IAESB	International Accounting Education Standards Board
IFRS	International Financial Reporting Standards
NQF	National Qualifications Framework
NWU	North-West University
SAICA	South African Institute of Chartered Accountants
SAIPA	South African Institute of Professional Accountants
SAQA	South Africa Qualifications Authority
UCT	University of Cape Town
UJ	University of Johannesburg
US	University of Stellenbosch
UNISA	University of South Africa
WITS	University of the Witwatersrand

KEY WORDS

Accounting schools, Institutional theory, Isomorphism, Legitimacy, Phenomenology, Power, Professional accounting bodies, Professions, SAICA, Universities

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CHAPTER 1: INTRODUCTION

1.1 Introduction

The aim of the study is to explore and document the phenomenon of institutional isomorphism at professional accounting schools at universities in South Africa.

1.2 Background to the study

The origin of this study stems from the researcher's efforts to make meaning of observations he made regarding the relationship between professional accounting bodies and the accounting schools at South African universities. The researcher was appointed as a senior academic at an accounting school of a South African university in 2015. Although not unique in context of the accounting school, his appointment as senior lecturer, a position which at a broader university context normally requires established academic credentials (such as holding a PhD degree and previous teaching experience), was made without him having prior teaching experience at university level, but on the account of being a member of the South African Institute of Chartered Accountants (SAICA), which allows him to hold the professional qualification of a Chartered Accountant (South Africa), or CA(SA).

Since his appointment, he experienced a notable presence of SAICA in the functioning of the particular accounting school he is employed at in several aspects - including the influence the body has on the composition of the academic curricula of undergraduate and postgraduate offerings, the high regard placed on the CA(SA) qualification in comparison to academic qualifications and even to other professional accounting qualifications (such as that offered by the international based Chartered Institute of Management Accountants and the Association of Chartered Certified Accountants) and the nervous anticipation amongst academic colleagues prior to SAICA publishing the results of the body's bi-annual professional entry examination which university graduates attempt shortly after graduating from accredited accounting schools. The researcher's experience of SAICA's presence is not unique to the accounting school the researcher is employed at, with SAICA's influence deemed apparent at other South African universities also, as initially experienced by the researcher during his undergraduate and postgraduate studies in accounting and currently, in his tenure as academic, through his engagement with fellow academics at other South African universities.

In observing the above, the researcher questioned to what extent this perceived influence can be understood in terms of a theoretical framework. From this position, the study follows a phenomenological research effort to explore the relationship between professional accounting bodies and accounting schools at South African universities.

1.2.1 The study of Accounting as a professional degree offering at South African universities

The study of accounting as a professional degree offering forms part of the undergraduate and postgraduate study curricula in the field of accounting at several accounting schools of South African universities¹. In this regard and for purposes of this study, two underlying concepts require further consideration: in itself, the occurrence of Accounting as a degree offering at South African universities; and the role and functioning of universities as institutions of higher education.

1.2.1.1 The study of Accounting, as a degree offering, at South African universities

For purposes of this study, Accounting as a degree offering, refers to the degree programmes offered by universities in South Africa for students who aspire to pursue a career in the vocational field of accounting. In order to enable students to eventually comply to the requirements for becoming members of a certain professional accounting body, Accounting degree programmes are often accredited at professional accounting bodies. Depending on the requirements set by a respective professional accounting body, successful completion of such an accredited degree programme either provides a student with predetermined exemptions from certain professional examinations required by the professional accounting body or is, in itself, a pre-requisite to becoming a member of the particular professional accounting body. A professional degree offering is defined as a higher education programme which prepares a student for a specific vocation or profession and, in general terms, can be contrasted to an academic degree offering of which the aim is more general in nature, and not explicitly designed to prepare a student for a specific professional career [refer to the study by Belluigi (2017) for a reference to a professional degree and the studies by Dillard and Tinker (1996) as well as by De Villiers and Venter (2010) regarding aspects of accounting specific professional degrees].

Resulting from the above, the curricular content of Accounting degrees presented at South African universities can, to a large part, be credited to the fact that the professional accounting bodies, such as the South African Institute of Chartered Accountants (SAICA), the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA), include particular topics in their professional curriculum or competency frameworks

¹ It should be noted that the institutional “units” at universities which offers these accounting degrees are referred to in different ways, *inter alia* schools, colleges and departments. For purpose of this study, the term “school” is used. Furthermore, the term “accounting programme” refers not only to the curricular composition of degrees offered, but to a broader system of and actions by these schools in executing their activities (including management practices).

(SAICA, 2018b), rather than the inclusion of these fields of study due to its professed or deemed intrinsic content matter value (Van Rooyen, 2016; Venter & De Villiers, 2013).

ACCA, CIMA and SAICA are all member bodies of the International Federation of Accountants (IFAC), an international body comprising “more than 175 members and associate organizations in 130 countries and jurisdictions, representing nearly 3 million professional accountants” (IFAC, 2018:introductory page), including accounting academics, public practitioners and “accountants in business” (IAESB, 2018:2). IFAC supports and provides resources to the operations of several “independent standard-settings bodies” (IFAC, 2018:10), including the International Accounting Education Standards Board (IAESB), whose vision it is to develop accounting education standards and guidance and consequently to be adopted and applied internationally (IAESB, 2018:1). As members of IFAC and their consequential responsibility to adhere to the IFAC Statements of Membership Obligations (SMO), accounting professional bodies ascribe to the policies set by these independent standard-settings bodies, including SMO2: International Education Standards for Professional Accountants and Other Pronouncements Issued by the IAESB (IFAC, 2012:23-25). The IAESB gives effect to its vision by the development, adoption and implementation of International Education Standards (IES’s), largely codified in the Handbook of International Education Pronouncements (HIEP) and published by IFAC, which contains a set of IESs which IFAC member bodies are required to implement.

The HIEP *inter alia* states the following:

IES2, paragraph A13 - Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of the [Initial Professional Development]. Such programs may include formal education delivered through qualifications and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of the professional accounting education programs may involve substantive input from stakeholders other than IFAC member bodies (IES, 2019:40).

Part of the professional accounting education programmes of professional accounting bodies include the Initial Professional Development phase (IPD) through which aspirant professional accountants initially develop the required professional competencies of a professional accountant. The IPD includes three components, *id est* professional accounting education, practical experience and assessment. The HIEP defines professional accounting education as education and training that build on general education, and develop technical competence, professional skills, and professional values, ethics and attitudes (HIEP, 11), with the details issued

as IES2 to IES6. The purpose of IES2: Initial Professional Development - Technical Competence is “to establish the technical competence that aspiring professional accountants need to develop and demonstrate by the end of the IPD, in order to perform a role as a professional accountant” (IES, 2019:33). IES2 contains a description of various competency areas (defined as a category for which a set of related learning outcomes can be specified), each linked to a prescribed level of proficiency and a set of learning outcomes. Included in these competency areas are study fields such as Financial Accounting and Reporting, Management Accounting, Finance and Financial Management, Taxation as well as Business Strategy and Management (IES, 2019:33-37) .

According to Van Rooyen (2016:166), SAICA is widely recognised as the most prominent professional body for chartered accountants in South Africa. By virtue of its historic relationships with accounting schools at South African universities, the model implemented by SAICA to comply with IES2, in essence, consists of accrediting accounting degree courses offered by South African accounting schools, culminating in the eventual issuance of a postgraduate Certificate in the Theory of Accounting (CTA), or equivalent qualification, by the respective accounting schools. Obtaining this postgraduate qualification allows an aspirant professional accountant to sit for the Initial Test of Competence, being SAICA’s partial fulfilment of IES6: Initial Professional Development – Assessment of Professional Competence.

Seemingly, in order to remain accredited with SAICA, accounting schools at various South African universities - although potentially different in curricular composition - provide rather similar technical content and teaching offerings to students wishing to obtain membership at SAICA (Van Rooyen, 2016:32). Furthermore, based on initial documentary reviews, due to overlapping curricula, many accounting schools diversified their offering to present course degrees which, to variable levels, provide entry to other professional bodies such as ACCA and CIMA as well. Venter and De Villiers (2013:1264, 1268) identified further similarities in institutional behaviour amongst accounting schools at South African universities, in particular the neglect of research and the prevalence to employ professionally qualified individuals as academics, as opposed to those holding PhD’s - practices which they attribute to the influence of SAICA and which they argue have an influence on the functioning of accounting schools, and potentially “counter to traditional university values”.

1.2.1.2 The role and functioning of universities as institutions of higher education

The fundamental purpose of universities is to produce and transfer knowledge (Collini, 2012:7; Kerr, 1972:vi) respectively by way of conducting research and teaching. Fundamental to the functioning of a university is the notion of academic freedom, depicted as the autonomy to determine its own governance structure, curricular content, pedagogy and the make-up of the

academic body, consisting of lecturers and students (Ashby & Anderson, 1966:345; CHE, 2013:11-12). However, universities are not “supra-national” and are to consider the nature and expectations of its stakeholders, including the state and society in which it functions (Jongbloed *et al.*, 2008:304-305; Van Greuning, 1982:15; Van Wyk de Vries, 1974:29-33). The aforementioned is brought to the fore in the divergent academic ideals attributed to universities - on the one end of the spectrum proponents of “liberal education” support the ideal for a more comprehensive form of education, with a lesser vocational or instructional focus (Ashby & Anderson, 1966:290-293; Collini, 2012:22-26; Côté & Furlong, 2016:212-213), whilst - in contrast - some degree offerings have a strong vocational focus, often due to a preference of some professions, including the accounting profession, to have its professional training done at universities (Gammie & Kirkham, 2008:359).

Therefore, although an autonomous institution, a university functions in cognisance of the expectations of its stakeholders which extends to considerations such as course offerings, curricular content and pedagogy. The consideration of and resulting adoption of behaviour by universities on the expectations of their stakeholders, whether these expectations are clearly expressed, experienced or otherwise, establishes an interrelation of influence or power between universities and their stakeholders. This adoption of behaviour due to the perceived influence of stakeholders is a notion considered by institutional theory.

1.2.2 Institutional theory

Conventional theories in economics predominantly focus on how individuals and institutions utilise and distribute limited resources. Stiglitz defines economics as the study of how individuals, firms, governments and other organisations within our society make choices and how those choices determine how the resources of society are used, whilst James Kearl maintains that economics is the study of how individuals and groups of individuals respond to and deal with scarcity (Mohr 2015). Conventional economic theories, however, do not address the regard that organisations give to their stakeholders. Resource dependence theory suggests that, in order to obtain the resources required for survival, organisations will engage and transact with their stakeholders. The nature and extent of these relations depend on the importance of a particular resource. These resources do not only include those of physical nature, such as finances, but also social non-physical resources, including legitimacy. As such the dependence on these resources creates relations of power or control in favour of the organisation’s stakeholders (Kessler, 2013:659; Rathbone, 2020:193-194). In contrast, institutional theory explains organisational behaviour from a sociological perspective, with the underlying premise that the conduct, or mores, of organisations could rather be understood in response to social pressure for - *inter alia* - legitimacy, than out of pure economic necessity. Selznick, an American sociologist, theorised on the pivotal

argument that an organisation could obtain essence beyond its original purpose. In his study, in 1949, of the Tennessee Valley Authority (an American federal entity), he recognised that an organisation's sustainability could be at the cost of its original purpose and argued that an institution could be "infused" with meaning and value beyond its original intention which, as a result, could have unintentional consequences on the functioning or "purposive action" of an organisation (Kessler, 2013:379 - 380).

Kessler (2013:379-381) identified six fundamental concepts to institutional theory of which two, isomorphism and legitimacy, are predominant features of this study². Whereas legitimacy refers to the cultural or social acceptance required by organisations in their pursuit of sustainability (Scott, 2008a:59, 157), isomorphism can be described as the adoption of organisational habits, similar to or prescribed by influential, assumed leading or authoritative actors, categorised as coercive, normative or mimetic (Kessler, 2013:381). Through the perspective of institutional theory, this study explores the influence of professional accounting bodies on the behaviour of accounting schools at South African universities in their pursuit of social legitimacy.

1.3 Literature review

As quoted by Van der Schyf (2008:3), the purpose of a literature review is to: exhibit comprehensive knowledge regarding a particular topic; present existing literature regarding the intended field or topic of study; position the anticipated study in relation to available literature; and to introduce a conceptual and theoretical framework, if at all applied. A literature review entails the consideration of published academic research in the field (Van Rooyen, 2016:12-13). Therefore, the emphasis of the literature review is to position the proposed study in relation to current available literature.

For this study, relevant available resources are grouped and discussed in two categories: literature on institutional theory, and literature on the functioning of accounting schools at South African universities:

1.3.1 Literature on institutional theory

Institutional theory is formulated and developed from a rich vein of literature, across various academic fields, albeit largely prevalent in the field of sociology - being its academic field of origin (Scott, 2008a). Institutional theory has been applied in relation to professional vocations at large (Haveman, 1993; Scott, 2008b), universities (Huisman & Morpew, 1998; Morpew & Huisman,

² These concepts are the infusion of value, diffusion, rational myths, loose coupling, legitimacy and isomorphism. All six concepts are described in 3.2.1, whilst legitimacy and isomorphism are elaborated in more detail in paragraphs 3.2.1.1 and 3.2.1.2.

2002), the accounting profession (Crawford *et al.*, 2014; Greenwood *et al.*, 2002) and more specifically to the accounting profession's influence on academics in South Africa at large (Venter & De Villiers, 2013).

However, it seems that no study thus far has considered the various fundamental concepts of institutional theory, in particular institutional isomorphism and legitimacy, with regard to accounting schools at South African universities, which is the aim of this study.

1.3.2 Literature regarding accounting schools at South African universities, their relationship with professional accounting bodies as well as academic and non-academic aspects

Sufficient literature is available to gestate accounting schools at South African universities, as a part of the institution of higher education providers, although it is evident that institutional theory *per se* has either not been applied or, if referred to or applied as in the case of Venter and De Villiers (2013), seemingly only broadly so and not with the intent to focus on the fundamental notions of the theory.

Notably, much focus has been placed on the relationship between professional accounting bodies, specifically SAICA, and these accounting schools (De Villiers, 2016; Van der Merwe *et al.*, 2014; Van der Schyf, 2008; Van Rooyen, 2016; Venter & De Villiers, 2013) as well as the potential influence of this relationship on *inter alia* research (Van der Schyf, 2008; Venter & De Villiers, 2013), curricular composition (Van der Merwe *et al.*, 2014), assessments (Van der Merwe *et al.*, 2014; Van Rooyen, 2016), pedagogy (De Villiers, 2016; Van der Merwe *et al.*, 2014) and an historical analysis of the accounting profession in South Africa and its relationship with South African universities from an Actor Network Theory perspective (Verhoef & Samkin, 2017). Also, together with other contributing authors, Fouchè and Van der Merwe (2020) explore and critically analyse the South African accounting education landscape, addressing topics including academic publishing, research in collaboration with the accounting profession and professional accounting bodies, community engagement, and the information technology proficiency of students and lecturers of accounting schools at South African universities, as well as that of professional accounting trainees.

Given the nature thereof, it is to be expected that the subject of pedagogy is one of importance to academia, and thus deserves much attention. Evidently so, various authors have addressed pedagogy on a wide range of matters, focus areas and detail. In exploring teaching as a profession, Kaplan (1989) emphasises the interrelated relationship of research, practice and teaching between academic and practicing accountants. Whilst exploring the engagement between academics and practitioners, Hughes *et al.* (2011) also highlight the interrelated

relationship of research, practice and teaching, albeit in a more general focus of business schools. It could thus be inferred that an academic topic, and as such a science, develops by way of contributions from teaching, research and practice.

In respect of teaching Shulman (2013), whilst decrying the overemphasis placed on pedagogy in teaching, strongly argues in favour of content knowledgeable educators. Content knowledge, Shulman states, refers to both the volume of and knowledge itself amassed by the teacher and suggests three categories of content knowledge: subject matter content knowledge (being knowledge of the field of science taught), pedagogical knowledge and curricular knowledge. Whilst a deep understanding of the subject knowledge is vital to properly teach in a field of study, the way in which the subject knowledge is transferred through teaching, and further entrenched by the student through reading, is equally as important. Shulman refers to this as pedagogical knowledge, which he defines as "...an understanding of what makes the learning of specific topics easy or difficult: the conceptions and preconceptions that students of different ages and backgrounds bring with them to the learning..." (Shulman, 2013). In a critical review of accounting education driven by the accounting profession, Dellaportas (2015) calls attention to the focus on the acquisition of knowledge, as opposed to the development of skills.

In respect of pedagogic considerations at accounting schools of South African universities, valuable contributions have been made by way of comparative studies of pedagogy (Lubbe, 2020; Van der Merwe *et al.*, 2014); and studies on assessments (Van Rooyen, 2016), curriculum design (Lubbe, 2017) and enhanced learning environments (De Villiers, 2016; Slabbert & Gouws, 2006). Notably, Terblanche and Waghid (2020) apply the Foucauldian framework on power, knowledge and discipline to provide a critical analysis of the influence of SAICA on the higher education landscape at the accounting schools of South African universities, an aspect which is also explored in this study. However, whilst the work of Terblanche and Waghid corresponds with the findings of Venter and De Villiers (2013) and contributes to questioning the discourse of accounting education at South African universities, it was not done so without consideration to institutional theory.

This study adds to the above corpus by applying institutional theory to the phenomenon of institutional isomorphism at accounting schools of universities in South Africa.

1.4 Problem statement

Although addressed in some literature, this phenomenon of institutional isomorphism at accounting schools of universities in South Africa, and in particular the perceived influence of professional accounting bodies on these accounting schools, appears not to be well documented. In analysing the fundamental institutional theory concepts of legitimacy and isomorphism, and

applying these to the functioning of accounting schools at South African universities, it is deemed possible to explore the influence of professional accounting bodies on the institutional behaviour of these schools from the perspective of institutional theory.

The research question of this study is therefore: can institutional theory assist in comprehending a more detailed understanding of the relationship between professional accounting bodies and accounting schools at South African universities?

1.5 Propositions and objectives

1.5.1 Propositions

Following a phenomenological research approach in which the researcher uses the particular perspective of institutional theory to analyse the relationship between accounting schools and regulatory accounting bodies (Maree, 2020:85-86), the following propositions are accentuated:

P1: The relationship between professional accounting bodies and accounting schools at South African universities is coercive in nature.

P1a: The coercive relationship between professional accounting bodies and accounting schools at South African universities influences the academic practices of accounting schools, in particular in pedagogic and research practices adopted by accounting programmes.

P1b: The coercive relationship between professional accounting bodies and accounting schools at South African universities influences non-academic aspects such as employment practices.

1.5.2 Objectives

The principal objective of this study is to explore and document the phenomenon of institutional isomorphism on professional accounting programmes at South African universities, further detailed in the following secondary objectives:

- 1.5.2.1. to gain an understanding of and discuss institutional theory (including aspects of professions and universities as organisational fields or sub-sets of institutions);
- 1.5.2.2. to gain an understanding of and discuss selected aspects of accounting schools at South African universities, in particular their course offerings and relationship with professional accounting bodies from an institutional theoretical perspective
- 1.5.2.3. grounded in a literature study and supported by interviews conducted, to assess whether:
 - i. the relationship between professional accounting bodies and accounting schools at South African universities can be described as coercive;

- ii. the relationship between professional accounting bodies and accounting schools have an influence on academic and non-academic practices of accounting schools at South African universities, such as employment practices; and

1.5.2.4 based on the above, to make conclusions on the phenomenon of institutional isomorphism at professional accounting programmes offered by South African universities.

1.6 Research premise

This study is qualitative in nature, embracing an interpretivist research paradigm. In exploring a particular phenomenon and documenting the lived experiences of participants, this study is a phenomenological research effort, focussing on the relationship between professional accounting bodies and accounting schools at South African universities, through the perspective on institutional theory.

In following a phenomenological research approach, the study was conducted by implementing the following research methods:

- Firstly, a comprehensive study of research literature relating to the phenomenon was conducted to construct a theoretical framework and understand the essence of aspects relating to the relationship between professional accounting bodies and accounting schools at South African universities. This included a review of institutional theory (paragraph 3.2), professions (paragraph 3.3) and universities (paragraph 4.2). Throughout this review, frequent reference was made to the concept of power - therefore a review of literature was conducted on the concept 'power', specifically by way of the framework provided by Foucault (paragraph 4.3). In addition, a literature study was done on the accounting profession in South Africa from a historical context (paragraph 5.2.1), the interrelation between the accounting profession and universities in South Africa (paragraph 5.2.2) and, as indication of its legitimacy, notable instances of criticism recorded against the accounting profession in South Africa (paragraph 5.2.3).
- Thereafter, interviews were conducted with participants with experience regarding the relationship between professional accounting bodies and accounting schools at South African universities.
- Lastly, based on the comprehensive literature study and the data collected from the documentary reviews and interviews conducted, similarities in the experience of participants were identified to - through the perspective of institutional theory - conclude whether the

relationship between professional accounting bodies and accounting schools at South African universities can be explained (Chapter 6 and 7).

1.7 Overview of Chapters

The dissertation of the study will be presented as follows:

Chapter 1 provides an introduction to the study, providing some background, the problem statement and a literature review.

Chapter 2 details the research premise and methodology, including the research approach, data collection and analysis techniques, as well as some ethical considerations to the study.

Chapter 3 constitutes the first part of the literature study, focusing on institutional theory, professions and related topics. Given the phenomenological nature of this study, the aim of this chapter is to construct, together with Chapter 4 and 5, a theoretical framework to be applied in Chapter 6.

As the second part of the literature study, **Chapter 4** explores *universities*, as institutions, and *power*, as a foundation of legitimacy. Together with Chapter 3 and 5, the aim of this chapter is to construct a theoretical framework to be applied in Chapter 6.

As a continuation of the theoretical framework constructed in Chapter 3 and 4, the focus of the study shifts in **Chapter 5** to the accounting profession in South Africa. In this chapter, the literature study discusses the accounting profession in South Africa from a historical context, the interrelation between the accounting profession and universities in South Africa and - as an indication of its legitimacy - notable instances of criticism recorded against the accounting profession in South Africa.

In Chapter 6, as the empirical portion of the study and by applying the theoretical framework constructed in the preceding chapters, the data collected from the documentary reviews and interviews conducted are discussed, based on the themes identified by the researcher during the phenomenological analysis performed.

Lastly, in **Chapter 7**, the study is concluded with a summation, comments on the limitation of this study, recommendations for further studies and final remarks.

CHAPTER 2: RESEARCH PREMISE AND METHODOLOGY

2.1 Introduction

This chapter delineates the research premise and methodology of the study, including the research approach, research strategy and some ethical considerations to the study.

In contrast to research conducted in natural sciences, Wheeldon and Åhlberg (2012:5) posit that studies in social sciences involve the measurement of “intangibles”, but can be understood from the following four perspectives: the research philosophy or perspective; epistemological considerations; the research methodology; and lastly, data collection methods and techniques. Saunders *et al.* (2016:123-124) provide a similar, but somewhat extended characterisation, suggesting the researcher’s consideration of the following elements: the research philosophy, which determines the researcher’s view of reality and includes the researcher’s ontological (the nature of being) and epistemological (the nature of knowledge) assumptions; the research approach, being the researcher’s approach to reality and its effect on his or her reasoning and theory development; and the research strategy, which depicts the manner and mechanisms of the study including the research method, time horizons as well as data collection techniques and procedures.

2.2 Research philosophy and approach

Researchers use words to communicate their work. These words are, however, not shielded from the researcher’s own belief systems, experiences and value systems (Maree, 2020:56). More so, during the research process itself, the research will, knowingly or not, make several assumptions on aspects such as the nature of reality (ontology), the nature of knowledge (epistemology) and the extent to which the researcher’s own value system influences his or her research (axiology). In reflecting on and understanding these research assumptions which influence all parts of his or her study, the researcher develops a research philosophy relating to the particular study conducted (Saunders *et al.*, 2016:124, 127-128, 726).

To assist a researcher in explaining the research philosophy spectrum, Burrell and Morgan (1992:21-23) propose the considering of two dimensions, resulting in the categorisation of four research paradigms. With the first dimension, the authors depict objectivism and subjectivism as two extremes on one set of a continuum. From an ontological perspective, objectivism holds that social reality is independent of participants and follows the assumptions of natural sciences (Saunders *et al.*, 2016:128, 722). In contrast, in its most extreme form, subjectivism maintains that no underlying reality exists in society other than what participants attribute to it through their different experiences and perceptions (Saunders *et al.*, 2016:130, 728). With the second

dimension, Burrell and Morgan (1992:16-19) make distinction between the “ideal - typical” notions of regulation and “radical change”. Researchers focusing on the sociology of regulation is concerned with understanding the *status quo* of the structures and systems of society, whilst in contrast, research from a radical change perspective aims to question and change the fundamental functioning of societal structures and systems (Saunders *et al.*, 2016:133). Based on these two dimensions, Burrell and Morgan (1992:22) identify four research paradigms: radical humanist, radical structuralist, interpretive and functionalist. Interested in understanding underlying meaning to societal behaviour, research efforts within the interpretivist paradigm seek to understand the way humans make sense of their surroundings (Saunders *et al.*, 2016:134).

The interpretivist paradigm is associated with the research philosophy of interpretivism (Saunders *et al.*, 2016:134). As a research philosophy, interpretivism calls for the subjective interpretation of human conduct and is *inter alia* based on the assumptions that: human behaviour cannot be considered from an external reality; reality is a social construct and thus not objectively determined; and through studying a social phenomenon, the researcher can gain an understanding of the meaning attributed to the particular phenomenon (Maree, 2020:66-67). For some, interpretivism can be directly contrasted to positivism (Maree, 2020:66), which is defined as a research philosophy normally associated with the research in natural sciences which holds that only objective, observable facts can form the basis of a research study, producing clear and unambiguous results. Positivist research philosophy focusses on strict empiricist scientific methods, aiming to obtain objective data which is free from human bias and influence (Maree, 2020:135-136; Saunders *et al.*, 2016:22).

In exploring a particular phenomenon (the relationship between professional accounting bodies and accounting schools at South African universities) and documenting the lived experiences of participants, this study is a phenomenological research effort (Maree, 2020:85). Phenomenology is defined as a branch of interpretivism (as opposed to positivism), which aims to understand the meaning and to gain insight into a specific phenomenon by focussing on the “lived experience” of participants of the phenomenon (Saunders *et al.*, 2016:141, 723). In adopting and following a phenomenological research effort, the research approach, strategy and methods to this study are henceforth discussed in the following paragraphs.

2.3 Research approach

Any scientific study will involve the use of theory, whether in influencing the research design or applied in considering the research findings (Saunders *et al.*, 2016:144). Research is therefore not conducted in a “theoretical vacuum” (Glesne, 2006:28). Quoted by Glesne (2006:27), theory is defined by Denzin (1989) as “a set of propositions that are interrelated in an ordered fashion”, which allows for the development of an explanation to a certain phenomenon, with the aim to form “universal laws of human behaviour and societal functioning”. Saunders *et al.* (2016:50-52, 144-149) argue that the extent to which a researcher has clarity about theory at the beginning of his or her research, will influence the research design and contrast two approaches in this regard. Using a deductive approach to theory development, the aim of the research project is to test theory and conclude on the premise of theory. By collecting and analysing appropriate data, the researcher is therefore able to corroborate or reject theory. In contrast, an inductive research approach is followed when existing theory is used to reach conclusions regarding a phenomenon. Data collected is therefore used to develop a conceptual framework, which is then used to explore and analyse the phenomenon from the perspective of the conceptual framework and, in the process, adds to existing theory. This study follows an inductive approach informed by the phenomenological paradigm that accentuates the phenomenon of the relationship between professional accounting bodies and accounting schools at South African universities. In order to analyse this phenomenon, institutional theory will be adopted.

From a research approach, phenomenology entails the exploration of society and social structures as experienced by participants. Based on the research data obtained, the individual experiences of participants are analysed to make general conclusions (Maree, 2020:85). This study follows a phenomenological research approach in that the experiences of individual participants regarding the relationship between professional accounting bodies and accounting schools at South African universities, as a phenomenon, is analysed in order to draw conclusions. An important aspect to phenomenological research is the requirement for the researcher to set aside personal judgement and biases, also referred to as bracketing (Maree, 2020:85). In this respect the researcher, being part of the research population (i.e. accounting academics at South African universities), was particularly mindful of this notion, making effort not to draw conclusions based on his personal experience regarding the relationship between professional accounting bodies and accounting schools at South African universities³.

³ Whilst considering the research approach to this study, as the researcher is part of the research population, he was confronted with the question whether this study does not rather follow an auto-ethnographic research approach. Whereas ethnographic studies aim to gain an understanding of people by observing their behaviour and cultures whilst not being a member of the research population (Babbie & Mouton, 2001:278), in auto-ethnographic studies the researcher is a part or a “member” of

2.4 Methodological paradigm

In developing the design of his or her research project, a researcher firstly has to delineate whether the study follows a qualitative or quantitative research paradigm, whether more than one data collection method and analysis technique are used (multi-method studies, either qualitative or quantitative), or potentially whether a combination of qualitative or quantitative data collection method and analysis technique are used (mixed method studies) (Babbie & Mouton, 2001:49; Saunders *et al.*, 2016:164,167)⁴.

According to Hyde (2000:84), the fundamental difference between qualitative and quantitative research methodologies is in the way that the general characteristics of the research population are described. Research methodologies following a quantitative paradigm seek to generalise the characteristics of a research population, frequently by way of statistical generalisation of large data collection samples, thus ignoring particular or individual elements of the population; whereas qualitative research methodologies pursue particularities in depth, usually based on a smaller population. Whilst quantitative research describes the general through “statistical generalisation” and ignoring the particular, qualitative research seeks to clarify the particular on the basis of “analytical generalisation” (Hyde, 2000:84). An important aspect of quantitative research is the statistical approach followed in the collection and analysis of numerical data (Maree, 2020:45-45), in contrast to qualitative research which makes use of linguistic or qualitative data (Maree, 2020).

Qualitative studies are often associated with an interpretive research philosophy (Saunders *et al.*, 2016:168) and are traditionally based on an inductive approach to theory development (Hyde, 2000:84), with quantitative research generally associated with a positivist research philosophy (Saunders *et al.*, 2016:166) and following a deductive approach to theory development (Hyde, 2000:85)⁵.

the particular society he or she is studying (Anderson, 2006:379). However, as the focus of this study is the *phenomenon* of institutional isomorphism at professional accounting schools at universities in South Africa and interpreting the experiences of participants to the phenomenon, as opposed to documenting the behaviour or culture of accounting academics at South African universities, this study is deemed as following a phenomenological, rather than an auto-ethnographic, research approach.

⁴ In addition to the qualitative and quantitative research paradigms, Babbie and Mouton (2001:49) also suggest the existence of a third paradigm, a participatory action paradigm, which is characterised by the participatory role that participants to the study have on determining the outline of the study, data collection and analysis and the use of the study results (Babbie & Mouton, 2001:58, 645). In their discussion of methodological paradigms, Saunders *et al.* (2016:165-173) do not refer to the participatory action paradigms. Therefore, following the delineation suggested by Saunders *et al.* (2016:167), participatory action paradigms are not further discussed or considered in this study.

⁵ Interestingly, Hyde (2000:84-85) strongly advocates that qualitative studies can follow a deductive research approach as well, suggesting that qualitative researchers frequently do so “on an informal”. Saunders *et al.* (2016:168) concur with this view in stating that some qualitative research studies will

Qualitative and quantitative studies which make use of only one data collection and corresponding analytical technique, such as using interviews or questionnaires, are referred to as mono-method studies. Multi-method studies make use of more than one, either qualitative or quantitative data collection and corresponding analytical techniques, but not a combination of qualitative or quantitative techniques (Saunders *et al.*, 2016:166-167). Studies that use a combination of qualitative and quantitative data collection and analysis techniques are referred to as mixed method studies (Saunders *et al.*, 2016:169).

The study follows a qualitative research design, focussing on understanding or interpreting the experiences of a number of individual participants in respect of the phenomenon of institutional isomorphism at professional accounting schools of universities in South Africa, as opposed to making conclusions based on statistical data collection and analysing techniques. Furthermore, as will be discussed in the next paragraph, this is a multi-method qualitative study in that data was collected using interviews and textual data.

2.5 Time horizon

From a time-bound perspective, studies are categorised as either cross-sectional or longitudinal. Cross-sectional studies, being the more common from a time-horizon perspective, focus on a specific point in time, whilst longitudinal studies involve the collection and analysis of data over an extended time horizon or at different points in time (Babbie & Mouton, 2001; Saunders *et al.*, 2016:92-93). This study is cross-sectional in its time perspective as it studies the phenomenon of institutional isomorphism at professional accounting schools of universities in South Africa in the current time setting.

2.6 Research method

A method is “a systematic way of accomplishing something orderly and disciplined” and consists of procedures and techniques to be followed (Moustakas, 1994:104). In order to obtain “scientific evidence in phenomenological investigations”, Moustakas (1994:103), whilst acknowledging that no method in human science can offer absolute requirements, advocates a research methodology which he arranges in the following broad categories: methods of preparation, methods of data collection and methods of data organisation and analysis. As a phenomenological research effort, the research method of this study is henceforth discussed along this arrangement:

set about from a deductive approach where “a naturalistic or emergent design is used to develop a richer theoretical perspective that already exist in literature”.

2.6.1 Methods of preparation

A researcher must firstly identify a research topic, out of interest for the topic or problem, as well as a research question which, according to Moustakas (1994:104), has both social and personal importance. In this regard, with reference to Chapter 1, the researcher has indeed identified the topic (paragraph 1.1), problem and research question (paragraph 1.4).

Further, to establishing a research question, Moustakas (1994:103, 111-113) suggests that another way of preparing to conduct a phenomenological study is by way of a “comprehensive review of professional and research literature”. Citing Cooper (1989), he suggests four types of literature reviews: (i) an integrative review which, based on the review of other studies, “presents the state of knowledge relevant to a topic”; (ii) a theoretical review, which examines theory that provides for an explanation of a specific phenomenon; (iii) a methodological review, which analyses research methods developed and used; and (iv) thematic reviews, which analyse studies amongst “core themes”.

In this study, a comprehensive theoretical review was conducted as follows:

- Firstly, as the study was conducted from the perspective of institutional theory (to analyse the phenomenon), a theoretical review was conducted to construct a theoretical framework on aspects or themes applicable to this study. This review includes an analysis of institutional theory (as documented in paragraph 3.2), professions (documented in paragraph 3.3) and universities (as documented in paragraph 4.2). The nature of social pressures that institutional theory accentuates, highlights the role of asymmetric relations and power.
- Therefore, in addition - as frequent reference was made to the concept of power - the notion of power was also analysed, specifically by way of the framework provided by Michel Foucault (see paragraph 4.3).
- Lastly, as the study focused on the phenomenon of institutional isomorphism (an aspect of institutional theory) on professional accounting programmes at South African universities, a comprehensive literature review was done on the accounting profession in South Africa from a historical context (paragraph 5.2.1), the interrelation between the accounting profession and universities in South Africa (paragraph 5.2.2) and, as indication of its legitimacy, notable instances of criticism recorded against the accounting profession in South Africa (paragraph 5.2.3).

In conducting the comprehensive literature review described above, the researcher gained understanding of institutional theory and the phenomenon described, which he used as guide during the process of collecting and analysing research data.

2.6.2 Methods of data collection

Maree (2020:100-112) distinguishes between the following techniques most commonly used to collect data in qualitative research studies: (i) the gathering of data by way of documents or textual data; (ii) using visual data, such as videos or photographs; (iii) the collection of data by way of conducting qualitative interviews, and (iv) conducting focus-group interviews. Moustakas (1994:114) holds the view that, to gather data in phenomenological studies, researchers commonly make use of interviews which are informal and interactive in nature, with “open-ended comments and questions”. Compatible to this statement, data collected in this study was principally by way of conducting interviews, with some additional data collected by using documents or textual data; henceforth discussed in more detail:

2.6.2.1 Interviews

The researcher conducted semi-structured interviews with the participants to the study, which enabled him to collect in-depth, qualitative data whilst having the ability to focus on the particular aim of the research objective, yet still having the flexibility to - depending on the flow of the conversation - adjust the list of pre-determined questions or themes posed during the interviews (Saunders *et al.*, 2016:391, 394). In contrast to semi-structured interviews, structured interviews use standardised and pre-determined questions which are not deviated from, whilst unstructured interviews have no pre-determined questions at all (Saunders *et al.*, 2016:391). The difference between interviews and focus groups should also be noted. According to Maree (2020:111), a distinct element of focus groups is the focus placed on a specific topic, with participants being encouraged to deliberate on the topic.

An important element for consideration to qualitative research studies is that of data saturation (Maree, 2020:91), which is the stage of the research study where the collection of research data yields no or little new understanding to the research topic (Saunders *et al.*, 2016:714). Whilst Maree (2020:92) acknowledges that no formal guidelines exist in determining the sample size of participants to reach data saturation in a qualitative study, he does make reference to a recommendation that at least six participants are used in a phenomenological study.

As a point of departure, the researcher used the universities whose students sat for the January 2020 ITC of SAICA (SAICA, 2020c), as a representation of the South African university spectrum. This provided a population of fifteen South African universities and accounting schools⁶. From this population of universities, a selection of universities was made based on a combination of the geographical location of the universities in South Africa; the relative size of the university, based on the number of first time candidates in the January 2020 ITC of SAICA of the respective universities (this inferring students who obtained their ITC at these universities in 2019); and the perceived performance of the universities' students in the January 2020 ITC examination, expressed as percentage of the respective university's students' who passed the ITC examination.

Subsequently, a purposive sampling of twelve academics from eight universities were requested to participate in this research study, based on the individual criteria described below. Purposive sampling is a selection technique in which the researcher applies his or her knowledge of a group to select a representative sample (Van Rooyen, 2016:145). To be considered for inclusion in the sample, the researcher required a potential participant to be an academic at an accounting school of a South African university, having experience of the relationship between professional accounting bodies and universities in South Africa as well as having some form of senior academic or leadership role in the accounting school at which he or she was involved at. Eight academics, from five universities, agreed to participate in the research study. The participants were provided with the questions for the intended interview upfront and were given a choice to either respond to the questions during an interview, or to respond to the questions in writing, with the option for the researcher to conduct an interview to clarify possible uncertainties afterwards. Six of the participants chose to conduct interviews, whilst two participants responded to the questions in writing. The interviews conducted were one-to-one, except for one interview with two academics from the same university, with whom a group interview was conducted. Of the eight South African academic participants, all had knowledge and experience specifically regarding the relationship between the accounting school he or she was involved at and SAICA whilst, in addition, four also had knowledge and experience regarding the relationship between the accounting school he or she was involved at and a professional body other than SAICA (such as CIMA or ACCA).

In addition, three individual interviews were also conducted with participants other than accounting academics at South African universities. Firstly, interviews were conducted with two

⁶ An addition to the fifteen universities, students from the Institute of Accounting Science also sat for the 2020 ITC of SAICA. However, as the Institute of Accounting Science does not provide undergraduate degree offerings, it has been excluded from the representative population.

international accounting academics who both held senior academic positions at their respective universities, with experience of the relationship between professional accounting bodies and accounting schools at South African universities and who had published literature on accounting education in South Africa. Furthermore, an interview was conducted with a participant who had knowledge of the relationship between SAICA and accounting schools at South African universities, from a more objective perspective.

In respect of instances where the interviewees were fluent in Afrikaans and English, the researcher and interviewees agreed at the beginning of the interview in which of the two languages the interview would be conducted. The researcher regarded this as an important consideration as he was of the opinion that the interviewees had to be comfortable in using the language of their choice, thus being able to express themselves better. As a result, statements by interviewees from interviews conducted in Afrikaans are not directly quoted in Chapter 6 of this study, as the researcher does not regard these as direct quotations, even if directly translated. Furthermore, although it was not an aspect for consideration at the time, the researcher is also of the opinion that by not using direct quotations assists in securing the anonymity of the participants. As such, no direct quotations were used by the researcher, irrespective of whether an interview was conducted in Afrikaans or English, or whether the responses to the questions were received in English. The researcher did, however, endeavour to maintain the essence of a particular statement made by a participant, even if a translated and paraphrased statement could potentially be regarded as technically or grammatically unsound. For example, in paragraph 6.2 the researcher used a statement made by one of the participants in which the participant raised the opinion that “South African universities deemed they require the student numbers provided by SAICA”. As SAICA is not directly responsible for enrolling students at universities, it may be argued that this paraphrased quotation is technically or grammatically incorrect. However, this paraphrased statement reflects the expressed statement of the participant and was documented by the researcher as such.

In summary, interviews were conducted with nine of the 11 participants, of whom six are currently academics at accounting schools at South African universities, two are international academics and one participant who could provide a more objective perspective regarding the relationship between SAICA and accounting schools at South African universities.

2.6.2.2 Documents and textual data

The use of documents as a data collection method should not be confused with a literature review. Although a documentary review, as data collection method, may include some of the sources also used in the literature review, the aim of a documentary review, as data method, is to add to the

understanding of the research objective rather than - as is the case of a literature review - to obtain an overview of the research topic (Maree, 2020:100). Documentary reviews include the use of documentary sources in printed or digital format. A further distinction can be made between primary and secondary documentary sources. Whereas secondary documentary sources are based on other previously published documentary sources, primary sources are obtained directly from an individual or organisation which it pertains to (Maree, 2020:101).

In this study the researcher made use of documentary reviews, as data collection method, as follows:

- Firstly, the researcher gathered data about the curricular composition of undergraduate and honours level degrees, or similar qualifications, offered by a selection of five accounting schools at South African universities (refer to annexures E to K). This was done by (through access to the respective universities' internet websites) obtaining and examining the academic year books of the respective universities or by examining the data on the degree offering available on a particular university's internet website. These five universities were selected based on the researcher's judgement and knowledge of accounting schools at South African universities. In order to preserve the anonymity of the participants to the study, no correlation is provided between the five South African universities whose accounting degree offering curricula was analysed and those identified to request individuals to participate in the study.
- Furthermore, to obtain some international perspective, the researcher gathered data of the curricular composition of undergraduate accounting degree offerings at four universities from the United Kingdom and one university from Australia (refer annexures L and M). This was done by examining, through access to the respective universities' internet websites, the data on the degree offering available on a particular university's website. The four universities selected were based on the researcher being aware of the particular universities in that he had met accounting academics from these universities at academic conferences or events that he previously attended.
- Also, the researcher gathered data of the professional qualifications of academics from two accounting schools at South African universities, as available on the internet websites of the two particular accounting schools (refer to annexures N and O). The data was gathered from these two accounting schools as they specifically provided the professional accounting qualifications on the internet profiles of the academics listed.
- Lastly, the researcher obtained and reviewed other documents including the following: the framework and criteria of SAICA to accredited accounting degree offerings (these documents

were provided by SAICA on request); the 2018 SAICA competency framework; the 2019 CIMA professional qualification syllabus; the analysis of and media statement regarding the 2020 SAICA ITC examination as publicly made available; and the examiners' feedback on the 2020 SAICA ITC examination, which is also publicly available.

The data gathered through the documentary review assisted the researcher in gaining a deeper understanding of the isomorphism amongst accounting schools at South African universities, in particular pertaining to the curricular composition of accounting degree offerings and the appointment of accounting academics with professional qualifications. By analysing and considering this data, the researcher was able to better formulate the questions he posed to participants and to guide the flow of the interviews whilst being conducted.

It should also be noted that the written responses obtained from the two participants who chose to respond to the questions in writing, are regarded as being part of documentary data collection, and not data gathered through the process of conducting interviews.

The data gathered from this documentary review is furthered discussed, together with the data gathered from conducting the interviews, in Chapter 6.

2.6.3 Methods of data organisation and analysis

Data analysis is the process of organising and attributing meaning to collected data (Glesne, 2006:147). In respect of phenomenological studies, Maree (2020:119-120) and Moustakas (1994:118-119) emphasise the phenomenological researcher's pursuit of finding meaning and experience of the phenomenon during the process of phenomenological analysis. Notably, Maree (2020:119-120, 126) differentiates phenomenological analysis from content analysis. Whereas content analysis is a "systematic and replicable" analysis with the aim to reduce textual data into a set of predetermined categories, phenomenological analysis focusses on the lived experiences of participants on an individual basis ("idiosyncratic construction"). In this regard, Maree (2020:119) particularly notes that computerised data analysis techniques are "less desirable" in conducting phenomenological analysis. Interestingly, in his introduction to discussing phenomenological analysis, Moustakas (1994:118) states that the "researcher places the transcribed interviews before him or her and studies the material through the methods and procedures of phenomenological analysis".

According to Moustakas (1994:97, 118-119), phenomenological analysis includes the following steps:

- In “horizontalizing” the data, all topics and statements are considered to be of equal value from the perspective of the phenomenon. In this regard, the process of bracketing, in which the researcher sets aside his or her personal judgement and biases, is particularly relevant.
- After considering the data from this horizontalised view, topics (“meanings”) are “clustered” into “common categories or themes”, disregarding overlapping and repetitive statements, as well as those irrelevant to the research topic.
- Based on these meanings and themes, the experiences of participants are documented and analysed to interpret and develop an understanding of the meaning and structural essence of the phenomenon studied.

Following the abovementioned steps to phenomenological analysis, the researcher identified the subsequent themes to the phenomenon studied:

- The accreditation by professional accounting bodies of accounting schools at South African universities (refer to paragraph 6.2);
- The curricular composition of accounting degree offerings at South African universities (refer to paragraph 6.3);
- The examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities (refer to paragraph 6.4);
- The appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications (refer to paragraph 6.5); and
- Research practices by academics at accounting schools of South African universities (refer to paragraph 6.6).

These themes, the experiences of participants relating to these themes and the researcher’s conclusion to make meaning of the phenomenon, based on the phenomenological analysis conducted and through the perspective of institutional theory, are discussed in Chapter 6 and concluded in Chapter 7.

2.7 Ethical considerations

Babbie and Mouton (2001:520-526) identify the following ethical issues regarding social research: voluntary participation; no harm to participants; anonymity and confidentiality; deceiving participants; and analysis and reporting. In response, these ethical considerations were addressed in this study as follows:

Table 2.1: Ethical considerations to the study

Ethical issue	Interviews	Documentary review
Voluntary participation	All interviews were conducted on a voluntary basis, upon prior consent obtained from the interviewee.	All documents were either available in the public domain or otherwise obtained upon request.
No harm to participants	All interviews were conducted and written responses obtained only after prior informed consent had been obtained from the participants. The risk of harm to participants is regarded as minimal.	No ethical risk was envisaged.
Anonymity and confidentiality	<p>Due to the nature of the interviews and written responses, participants are not anonymous to the researcher.</p> <p>Confidentiality is protected in that only the researcher, the transcriber of the interviews conducted (with whom a confidentiality agreement was signed) and study supervisor have access to the records of the interviews.</p> <p>The published research results do not mention participants and the institutions they are involved at by name.</p> <p>To further assist in securing the anonymity of the participants, the researcher also refrained from using gender pronouns (he, she, him or her).</p>	All documents are either available in the public domain or otherwise are only accessible by the researcher and study supervisor.
Deceiving subjects	The intent of the interviews and written responses was clearly and accurately communicated to participants in advance.	No ethical risk envisaged.
Analysis and reporting	<p>Limitations and methodological constraints of the study, if identified, are reported.</p> <p>All data collected is archived.</p> <p>Due acknowledgement of authorship is given to sources, as and when applicable.</p>	

Source: Researcher

Further to the above, the North West University Economic and Management Sciences Research Ethics Committee, under which the research study was conducted, approved the study as a minimal risk study (with reference number NWU-00812-18-A4)

This chapter detailed the research premise and methodology of the study, including the research approach, data collection and analysis techniques, as well as some ethical considerations to the study. In the following three chapters, the theoretical framework to this study is constructed, beginning with the concepts of institutions and professions.

CHAPTER 3: LITERATURE STUDY: PART 1 | INSTITUTIONS AND PROFESSIONS

A spacious hive well stocked with bees, that lived in luxury and ease; and yet as famed for laws and arms as yielding large and early swarms; was counted the great nursery of sciences and industry.

No bees had better government, more fickleness, or less content: they were not slaves to tyranny, nor ruled by wild democracy; but kings, that could not wrong, because their power was circumscribed by laws.

The Grumbling Hive, by Bernard Mandeville, 1732 (Mandeville, 1732)

3.1 Introduction

In pursuit of understanding why one civilisation experienced a relatively rapid ascendancy during the past half-millennium (from approximately 1420 until the turn of the 20th century), compared to other civilisations, Ferguson (2011) identifies six factors, which he refers to as “killer applications”, which enabled the Western civilisation⁷ - particularly in contrast to the then well-established Asian and Middle Eastern civilisations⁸ - to reach levels of human development, arguably in all spheres of human life, not experienced before. In no particular order (although some will be discussed in more detail throughout this study) these factors, according to Ferguson, are:

- *Competition*, amongst and within Western nations, encouraged *amongst other* risk, innovation and the establishment of institutions to support and enhance civil development. In particular, competition and its role in Western modernisation is juxtaposed against the Chinese nation’s inability to take advantage of its then already culturally developed state (Ferguson, 2011:19-49).

⁷ The relevance of understanding the phenomenon of the Westernisation of large parts of the global society should not be underestimated. Not only did it change the ways in which people dress, speak and entertain themselves, influenced their culinary preference or views of socially acceptable behaviour, it also shaped ways of thinking and approaching life as a whole. A more detailed discussion of the study’s philosophical underpinning is found in Chapter 2.

⁸ The work of Ferguson was certainly not to bask in the ascendancy of Western nations, but an analytical attempt to understand what drove the ascendancy of a particular group of people during a prolonged period, with the aim of identifying factors which could either assist in the ascendancy of other nations that did not experience similar progress, or which prevented the nations that did benefit in historical developments to stagnate or degenerate from those developments it had achieved. His further writings expound his argument of Western civilisations losing their relative dominance, exactly as a result of either losing momentum in respect of some of the factors mentioned, or because of other nations gaining ascendancy as a result of adopting or pursuing these factors identified (Ferguson, 2014).

- *Advances in science*, referring to the methodical analysis and understanding of the natural world and eventually leading to scientific discoveries, inventions and developments (including transport, manufacturing, medicine and military), which assisted the progress achieved by Western nations. In his argument, Ferguson contrasts the scientific advances achieved at the time against the reluctance of the Ottoman Empire (another undisputed world force at the time) to pursue scientific advances, and against the Chinese, who dismissed technological advancements achieved as mere novelties (Ferguson, 2011:50-95).
- The development and securing of *law and order* in general, but property rights (fixed and otherwise) in particular, provided a platform for a stable society and a means to resolve disputes in a non-arbitrary manner, as opposed to the prevalence of legal uncertainty and the risk of arbitrary decision making of those in power associated with centralised authorities (kings, fiefdoms and dictators) (Ferguson, 2011:96-140).
- Significant *progresses in medicine*, resulted in greater health and life-expectancy of the inhabitants of Western aligned countries (Ferguson, 2011:141-195).
- The development of a *consumer* driven society, created a demand for the ever increasing volume of products manufactured (in particular textiles and other consumer goods) by means of continuously technologically-improving industries, and establishing dominating economic theories such as capitalism and Keynesian Economics (Ferguson, 2011:196-255).
- The *institutionalisation of a work ethic*, in particular which Weber (1930) refers to as a Protestant Work Ethic, established a moral framework encompassing the phenomenon of Westernisation, modern capitalism and the rational organisation of free labour (Ferguson, 2011:256-294).

Permeated throughout his argument, although not specifically emphasised in a similar fashion as the above-mentioned factors, these developments are at the least supported and accelerated by the formation and existence of institutions (Ferguson, 2011:11-14). These institutions include a wide array of formally established and recognised bodies, public (i.e. owned, funded or operated by a government or political authority) or private (i.e. owned, funded or operated by a citizenry), ranging from companies to civil, religious and government institutions. The establishment of the Dutch East Indian Company during the 17th century, for example incidentally also the first corporation with shares issued to private individuals, is regarded by Ferguson as a major contributing factor to the establishment and expansion of the Dutch as a seafaring nation, at the time in great competition with other maritime nations such as England, Portugal and Spain (Ferguson, 2011:37-39). However crucial the role played by institutions in the ascendancy of the Western Civilizations, Ferguson (2014) argues in a later work that the decline of the same

civilizations and their economies could be partly attributed to the decay of modern institutions and civil societies. Furthermore, Ferguson aptly states: "..., while culture instil norms, institutions create incentives" (Ferguson, 2014:38).

Ferguson is not the only scholar who places significance on the functioning of institutions; he finds support for his argument amongst others in (i) Bernard Mandeville (Ferguson, 2014:36), who in his *Fable of the Bees*, written in 1732, observes that countries with good institutions can flourish even when individuals within societies misbehaved; (ii) Adam Smith who, according to Ferguson (Ferguson, 2014:9), in his *An Inquiry to The Nature and Causes of the Wealth of Nations* (Smith, 1776:111)⁹ surmises that the growth and stagnation of countries are to a large extent attributable to its "laws and institutions"; amongst others; and (iii) North and Weingast (North & Weingast, 1989:831) who, based on their historic enquiry of seventeenth-century England, conclude that institutions played a "necessary role in making possible economic growth and political freedom" in England during this period.

It is from the above perspective that this study concerns itself with the functioning and interaction of two specific institutions, namely professional accounting bodies and universities, specifically from a South African context. Exploring the aforementioned, however, requires a deeper enquiry into the nature, attributes and other selected aspects of institutions, professions, universities and institutional power, as will be clarified in the following paragraphs.

3.2 Institutions

As alluded to in the above paragraphs, institutions as an economic phenomenon has its origins in early human settlements whose trade expanded from within villages to long-distance trade. As the distance, volume and complexity of trade and transactions increased, so did the uncertainty and costs associated with these transactions. These uncertainties and costs were mitigated by various means, including the use of armed forces to protect ships and caravans, standardised measures and weights, units of accounts and legal protection (including the use of notaries and availability of merchant law courts consuls) at the expense of merchants' accounts. These measures established the first forms of institutions and made long-distance trade not only possible, but also less costly. With the further expansion and development of trade and markets, the need for effective, impersonal contract enforcement further entrenched the role of institutions (North, 1991:99-100). Considering the role of institutions, however, requires a broader understanding of what constitutes an institution and other related elements. Two available

⁹ A more detailed reference: Book 1 (Of the Causes of Improvement in the productive Powers of Labour, and of the Order according to which its Produce is naturally distributed among the different Ranks of the People), Chapter IX (Of the Profits of Stock), paragraphs 14 and 15).

perspectives of examining institutions are forthwith discussed, firstly from a sociological perspective and secondly also from an economic perspective.

3.2.1 Institutions – a sociological perspective

The theoretical study of institutions has strong roots in sociology, though institutions *per se* do not only refer to formally institutionalised organisations. In fact, sociologists who first endeavoured to provide a theory of institutions emphasised much broader concepts of institutions, such as religious, political and social groupings, with organisations as a *form* of institutions only being regarded from the 1940s onwards (Scott, 2008a:17). In its broadest form, institutions are *multifaceted, durable social structures made of symbolic elements, social activities and material resources* (Scott, 2008a:48). The Noble laureate for economics Douglass North describes institutions as follows:

Institutions are the humanly devised constraints that structure human interaction. They are made up of formal constraints (for example, rules, laws, constitutions), informal constraints (for example, norms of behaviour, conventions, self-imposed codes of conduct), and their enforcement characteristics. Together they define the incentive structure of societies and specifically economies (North, 1994:360).

A particular influential notion regarding institutions emanates from enquiries dating back to the early 20th century during which early sociologists proposed two elements essential to institutions: firstly, the existence of a set of established behaviour, customs or laws in pursuit of a function or purpose which, secondly, is achieved by a collective of people. Sumner (as cited by Scott (2008a:9) argued in his 1905 treatise, *Folkways*, that any institution constitutes a “concept or agency” and “structure”, where in unassuming terms the concept represents the pure purpose of the institution’s existence, with the structure defining and explaining the systems and mores to give effect to the concept. Citing interaction between institutions and organisations, North also seems to draw a distinction between the concept and structure of institutions (1994:361), stating institutions to be the “rules of the game”, thus the concept, and organisations as the players (the structure).

Organisations as a sub-set of institutions found prominence when Selznick, an American sociologist, was the first to theorise on the pivotal argument that an organisation could obtain essence beyond its original purpose. In 1949, on his study of the Tennessee Valley Authority (an American federal entity), Selznick witnessed that an organisation’s sustainability could be at the cost of its original purpose and argued that an institution could be “infused” with meaning and value beyond its original intention (thus its concept), which, as a result, could have an effect on the activities or “purposive action” (read structure) of the said entity (Kessler, 2013:380).

Conventional theories in economics predominately emphasise the utilisation and distribution of limited resources by individuals and institutions¹⁰. Following from this, the resource dependence theory suggests that an organisation's behaviour is resultant from activities to acquire the resources required to ensure its existence, and can therefore be understood if such an organisation, its activities and even management behaviour are studied (Kessler, 2013:383), thus neglecting the potential impact of societies and culture on organisations (Amenta & Ramsey, 2010). Conversely, institutional theory endeavours to rationalise organisational and management practices less from a pure economic viewpoint and more in response to societal pressures, with the underlying premise that conduct, or mores, of organisations could often be ascribed to social pressure for - amongst other things - legitimacy, authority and sustainability, rather than to pure economic necessity (Kessler, 2013:379).

Institutional theory has since developed and expanded into six fundamental notions (Kessler, 2013:379-381):

- Organisations could be "infused" with meaning and value beyond its original intention, referred to as the Infusion of value.
- Diffusion - the notion that habitues tend to be adopted because of social and cultural resonance, rather than technical outcomes.
- The adoption of systems and processes due to these being perceived as socially and culturally acceptable, yet potentially disparate from being economically viable, denoted as Rational myths.
- Loose coupling, indicating instances where organisations would seemingly adopt certain habitues (in layman's terms paying lip service to it) as it is regarded as socially or culturally acceptable, but potentially as non-economical.
- In its strive for legitimacy, organisations will adopt and implement systems and processes, including those regarded as rational myths and instances of loose coupling, regarded as culturally and socially accepted.
- Isomorphism, referring to the adoption of habitues similar to or prescribed by influential, assumed leading or authoritative actors, categorised as coercive, normative or mimetic.

¹⁰ Josheph Stiglitz defines economics as the study of how individuals, firms, governments and other organizations within our society make choices and how those choices determine how the resources of society are used, whereas James Kearl maintains that economics is the study of how individuals and groups of individuals respond to and deal with scarcity (Mohr, 2015).

For purposes of this study, the notions of legitimacy and isomorphism require some further consideration:

3.2.1.1 Legitimacy

In addition to its available resources, whether tangible or otherwise, organisations require some form of social acceptance and credence if they are to be sustainable. When referring to these makings, social theorists utilise the notion of legitimacy (Scott, 2008a:59). Legitimacy is essential for organisations to survive, affects their reputation, is regarded a critical element for transactions such as raising capital or engaging in business opportunities (Díez-De-Castro & Peris-Ortiz, 2018:v) and is attributed as a means to establish competitive advantage (Payne *et al.*, 2018:121-140). On the contrary, organisations with no, or a lack of, legitimacy face potential organisational failure and move towards the realm of social eviction (Moreno-Luzon *et al.*, 2018:290). Organisations who display culturally approved forms and activities and receive support from normatively or legally approved bodies are more likely to be sustainable than those who lack these qualities. As such, legitimacy effects an organisation's sustainability, irrespective of its resources or performance (Scott, 2008a:157).

Suchman, as cited by Crawford *et al.* (2014:73) and Scott (2008a:59), defines legitimacy as “a generalised perception or assumption that the actions of an entity are desirable, proper and appropriate within some socially constructed system of norms, values, beliefs and definitions”. Some academics ascribe qualities such as cognitive validity and normative dignity to it (Scott, 2008a:60), whilst others regard legitimacy as essential for organisations to have increased access to resources and markets (Miranda *et al.*, 2018:172). From this, legitimacy is therefore generalised, as opposed to a singular action, obtained through the perceptions or judgements of third parties or stakeholders and exists within the context of an institutional or organisational framework. Notably, the formulation of legitimacy is made by an interest group who has some authoritative relationship with the institution in question. It could therefore be said that legitimacy is in the eye of the beholder (Díez-de-Castro *et al.*, 2018:5). Legitimacy can be normatively measured, but it is not static. Thus, once established or granted by stakeholders, and considering the continuing characteristic of organisations, the legitimacy of an organisation is bound to change over time as the perceptions of stakeholders also change (Díez-Martín *et al.*, 2018:38).

Focussing on legitimacy pertaining to organisations, as opposed to a broader institutional reference, Díez-de-Castro *et al.* (2018:8-16) developed a typology of legitimacy in which they identified various forms of legitimacy based upon the authority or stakeholder who confers the legitimacy on the organisation. The following types of legitimacy are relevant to this study:

- Organisations obtain *regulatory legitimacy* if legitimacy is obtained from a normative or coercive authority and under the condition of sanction in the event of non-compliance. Regulatory legitimacy is usually associated with some form of certification or accreditation.
- *Ethical legitimacy* is granted when stakeholders perceive an organisation as pursuing or defending principles deemed altruistic from an ethical framework, and identified through disclosure by organisations on social matters relevant to its stakeholders.
- Should stakeholders of an organisation achieve their self-interest goals through an organisation, *pragmatic legitimacy* is granted to the organisation. Also referred to as resource legitimacy, pragmatic legitimacy is associated with the ability of stakeholders to receive favourable exchanges from its association with an organisation.
- Where an organisation achieves its goals by pursuing and implementing innovation, superior skills, resources, technology and strategies, *technical professional legitimacy* is achieved. Due to a lack in the understanding of the internal aspects and functions of organisations, technical professional legitimacy is regarded as the most difficult to obtain within the typological framework. Instruments to improve visibility, such as certifications, are therefore deemed necessary.
- *Managerial professional legitimacy* is obtained in the event of an organisation successfully realising its purpose, after having (initially) successfully justified its position and interest to stakeholders. As a form of sequential legitimacy, performance and the measurement thereof is pivotal in establishing managerial professional legitimacy.
- Being part, whether by way of membership or otherwise, of a legitimised group or industry may provide an organisation with *industry legitimacy* and is associated with the organisation's isomorphism of structures, standards and practices in relation to the already legitimised industry or sector.

Another important aspect addressed by Díez-de-Castro *et al.* (2018:6) in delimiting the types of legitimacy, is whether the various types mentioned are exclusionary in nature in that an organisation will be granted legitimacy based on one type, as opposed to obtaining legitimacy simultaneously through multiple types identified. The question is relevant in the occasion of an organisation losing its legitimacy due to an occurrence contrary to the conditions originally required for obtaining the specific type of legitimacy. Should legitimacy be bestowed based on a singular type, the organisation will as a result be regarded as illegitimate, with consequences following. However, if legitimacy can be obtained through multiple types, the consequences of losing legitimacy awarded by one type will potentially be less severe, while legitimacy granted

through other types still persists. It could rationally be argued that, due to the nature of different stakeholders, each with its own set of expectations and complexity of modern organisations, organisations should be able to simultaneously obtain legitimacy from different stakeholders, based on different types of legitimacy.

The interrelation between legitimacy and power should also be noted. Whilst legitimacy is derived based on the judgement and subsequent approval, acceptance or authorisation of an organisation's behaviour by a certain set of stakeholders within a specific social construct (Dasborough & Sue-Chan, 2002:309; Díez-de-Castro *et al.*, 2018:5-6), it follows that whichever stakeholder bestowed the legitimacy on an organisation has some level of authority or power to do so. For example, as an instance of regulatory legitimacy, the Independent Regulatory Board for Auditors of South Africa, by means of the Auditing Professions Act, 26 of 2005, derives its legitimacy by the authority bestowed upon it by the Parliament of the Republic of South Africa, which in itself has the legitimacy to enact legislation by virtue of the undisputed power imputed upon it by Chapter 4 of the Constitution of the Republic of South Africa (1996), with the Constitution of the Republic of South Africa being the highest political authority in South Africa. The authority or power to confer other types of legitimacy may be less absolute, but nevertheless it is, or at least should be, adequate to establish the said type of legitimacy. Conversely, when an organisation is deemed legitimate, irrespective of the type of legitimacy obtained, it has the ability to wield some form of authority, but relative to and conditioned on the stakeholder(s) who granted the legitimacy. Power therefore becomes legitimated to the extent that its application is accepted within context of the prevailing social norms or cultural support that an organisation enjoys. As social norms change it should follow that, as organisational legitimacy is influenced by it, organisational legitimacy can also change and indeed be challenged (Scott, 2008a:60-61).

The influence of media in this should be noted. Regarded as a principal mediator in societies and the principal intermediary of general interest, journalism constructs reality. Arguably communities are influenced and shaped by words and agenda set by the function of social communication in which the media play a pivotal part. At the least, whilst the media does not determine *what* a society should think, it does establish the issues which a society will think *about*. This consideration is even more so relevant in the age of social and internet-driven media in which the relationship between the news reader and writer becomes more bi-directional, with the media more susceptible to the perceived interest of the public, as opposed to the public interest and common good (Justel *et al.*, 2018:244-251).

Throughout the foregoing text, the word power is used interchangeably with authority. For assisting in later analysis, a useful distinction between these two terms and the influence of legitimacy is offered by the sociologist James Coleman, who firstly argues that individuals may or

may not hold the rights of control of certain classes of their actions. If individuals also have the right to transfer these rights to another, authority can be vested in another by the transfer thereof. For Coleman, the choice or willingness to transfer is an absolute and therefore always exist¹¹ (Coleman, 1990:69-72). Authority systems are therefore structures of transferred rights and exist through consensus by all who is part of this social construct. This consensus by all stakeholders involved is referred to as the legitimacy of authority. Legitimacy is therefore the difference between authority and power, or stated otherwise: authority is power exercised through legitimacy.

Foucault (1982:788) follows a similar argument, stating that power is not a function of consent, and whilst relations of power can be established by consent it is not a requirement (refer to paragraph 4.3 for a discussion on Foucault's analysis of power). Where authority is the right to control another actor's actions, based on the acceptance of the transfer of these rights, power is the ability or capacity to control for the benefit of the controller, with or without the right to do so. It is therefore in the consensus of the vesting of the right that legitimacy is obtained; if an entity acts without the consensus of its stakeholders, it lacks the right(s) to do so and consequently acts illegitimately. Having the ability to do so, legitimacy provides an entity with the right to carry out certain authoritative actions and have them obeyed. At times and under certain conditions, individuals have the right to revoke authority, thus rendering a previously legitimate authority potentially illegitimate, which in turn correlates to Scott's argument of the fluidity of legitimacy (Coleman, 1990:466-470)

3.2.1.2 Isomorphism

The principle of isomorphism, as applied to organisations, was introduced by Hawley in 1968 who first noted the structural resemblance of entities functioning in the same environment. Whilst the notion of isomorphism is accepted, two different schools of thought developed on the motivation of organisations to develop similarities in structure and function. Following an ecological perspective, some scholars argue that competing organisations are pressured to adopt forms best suited for survival, whereas neo-institutional scholars suggest a more sociological perspective contending that organisations adopt similar forms regarded as legitimate in order to achieve "social fitness" of cultural acceptance (Jaquette, 2013:519; Scott, 2008a:152). Following the neo-institutional approach, the fundamentals of legitimacy and isomorphism are therefore strongly interrelated, yet could be individually analysed and applied in identified organisational

¹¹ Coleman also provides a deeper analysis (not discussed in the study) of how these individual rights are retained by way of voluntary and involuntary authority, how authority is opposed by way of divestment and changed or revoked by non-compliance, force or otherwise (Coleman, 1990:69-72).

settings. However, before isomorphism and its interrelation with legitimacy can be discussed, the cognate concepts of organisational fields and bureaucracy should be addressed.

3.2.1.2.1 Organisational fields

As organisations have significant impact on societies, it is necessary to recognise their role as players in the larger sociological networks and fields (Scott, 2008a:182-183). Scott (2008a:85-90) argues that one of the ways the study of institutional theory can be made is to focus on the level¹² at which it applies, defining level as the range of jurisdiction or, in other words, authority or control of the institutional form, ranging from a macro- to a micro phenomenological perspective. Institutional analysis based on varying jurisdictional or authoritative spectra provides useful context and understanding of organisational behaviour. These different levels, which are widely employed and recognisable to social theorists (Scott, 2008a:86), are elucidated as follows (Scott, 2008a:106-118):

- (i) From an absolute macro-perspective, studies of *world systems* focus on worldwide or transnational facets, such as world-wide diffusion of organisational models, the emergence of governance structures to manage economic and political activities at an international level, globalisation and the regulation of competition, central banking, carbon emissions and even business education. As an example, refer to the study by Deaconu and Buiga (2015:334-340) on the adoption of International Financial Reporting Standards (IFRS) for small and medium enterprises in emergent countries.
- (ii) Institutional theory studies can also be applied to one or more *societies*. With reference to the work of Ferguson (2011; 2014), discussed in paragraph 3.1 above, analysing the role of institutions within societies appears to be a common approach for economic historians. An example specific to the accounting industry and its influence within the social construct, is the investigation by Albu *et al.* (2014) of the translation and application of IFRS within the country of Romania.
- (iii) Institutionalists who draw attention to the *organisational field* level provide insight to the social construct of organisations and related actors which can be clustered together based on certain vocational, industrial or other predicated socially constructed arenas, with defined boundaries. Scott (2008a:108-109) provides two noteworthy examples of studies at this

¹² Scott also suggests that the study of institutional theory can be based on the three social framework “institutional pillars”, regulative, normative and cultural-cognitive (2008a:50-59) or on four different categories of “institutional carriers”, being symbolic systems, relational systems, routines and artefacts (2008a:79-85). These institutional pillars and carriers can be perpendicularly analysed and cross-classified, forming a large array of focus areas within institutional theory (2008a:79).

level: firstly the construction of an international legal field, detailing the creation of an international institutional framework for dispute resolution between businesses in different countries and secondly, but limited to a single society, a study of the actions by role players within the social field of arts to create cultural conditions supporting the development and maintenance of museums in 19th century United States of America (USA). A notable portion of this study is focussed on the organisational field of accounting; therefore, an expounding of organisational field follows below.

- (iv) The investigation of *organisational populations* primarily regards the development and functioning of organisational forms. An example of an organisational population study is the work of Mintzberg, *The Structuring of Organizations* (1979), in which he identifies different structural types of organisations based on aspects such as the institutional societies and organisational fields in which entities function. One of the organisational structures identified by Mintzberg, namely professions, will be explored in more detail during this study (refer to paragraph 3.3 below). A further example of an organisational population study is the report by the World Economic Forum (2016:9-16) on the relative new occurrence of digital business models.
- (v) Whereas the evaluation of organisational populations concerns the collective, *organisation* level studies focus on specific individual, or set of individual organisations. In considering the need of specialised skills or equipment as a determinant for deciding to either (in-house) manufacture products or to rather purchase (outsource) the products, researchers have an organisational level focus. Other institution specific examples, mentioned by Scott (2008a:114-116), is the seminal study by Selznick on the history of the Tennessee Valley Authority (refer to paragraph 3.2.1 above) and the critical analysis of organisational routines within the United States of America National Aeronautics and Space Administration (NASA), leading up to the 1986 Challenger Mission Space Shuttle accident.
- (vi) Identifying studies on work group behaviour and corporate culture as those concentrating on *organisational subsystems*, Scott (2008a:117) also provides a relevant description by citing Elsbach's definition of "intraorganizational institutions", being "taken-for-granted beliefs that arise within and across organizational groups and delimit acceptable and normative behaviour for members of those groups".

Of these fields, Scott regards organisational fields as the most significant to institutional theory, yet the least familiar with amongst social analysts (2008a:86). DiMaggio and Powell (1983:148) define organisational fields as "those organizations that, in the aggregate, constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and

other organizations that produce similar services or products". The more traditional term "industry" (i.e. a collective of organisations operating within a sector producing or offering similar products or services) forms the basis of the organisational field, but the term expands into a much broader domain of social actors. Scott (2008a:181-182) regards an organisational field as a diverse collection of organisations within a specific domain, with the attention on both the organisation set *and* the organisation population; the organisation set defined as the producer organisation, its exchange partners, customers, competition, intermediaries, regulators and financiers, and the organisation population regarded as those organisations which - due to exhibiting similar general properties and competing for the same resources - another organisation will pay close attention to and be influenced by.

Scott suggests the notion of organisational field, as predicated by DiMaggio and Powell, has been strongly influenced by the work of Bourdieu on the term "field" (Scott, 2008a:183). Bourdieu's concept of field is that of a social arena in which competition takes place for resources (read capital¹³) or stakes and access to them; it suggests a structured system of social positions, occupied by either individuals or institutions and requires an understanding of three separate, but related, aspects:

- (i) Firstly, as the leading and dominant of all fields in a society, the "field of power" is the source of hierarchical power relations, which structures the other fields.
- (ii) Secondly, the "social topology" of the field being considered should be understood. The social topology of the field refers to the structural make-up thereof, its role players and the relations which exist within the field whilst competing for the field's capital.
- (iii) Lastly, the "habitus" of the role-players within the field must be analysed, together with the strategies developed to deal with the opportunities and limitations determined by the structure of the field (Jenkins, 1992:84-86). The term habitus has very specific meaning and implications. It is the collective disposition and generative schemes as a result of, if nothing else, collective history. As cited by Jenkins (1992:79), Bourdieu posits that it is the "site of internalisation of reality and the externalisation of internality". Bourdieu's argument follows that the habitus is the source of objective practices by a collective, influenced by the reality of history. The objective world or environment in which groups and individuals exist is the product of historic practices of both the current and previous generations. As history culminates in an ongoing series of moments, which are continuously carried forward in a process of production and reproduction in the practices of everyday life and, as the habitus

¹³ These resources or capital are categorised as economic, social (relationships), cultural (mainly legitimate knowledge of some kind) and symbolic (prestige and social recognition) (Jenkins, 1992:85).

influences practices, history becomes an ongoing set of likely outcomes. Role players within a habitus will, due to their disposition, be more inclined to accept or reject certain alternatives or “probabilities”. Consequently, history tends to repeat itself and the *status quo* is prolonged.

For DiMaggio and Powell (1983:148) the benefit of considering the organisational field is explicitly in analysing not just the competing and related organisations, but also the “totality of relevant actors”, considering both their connectedness and structural equivalence, where the term connectedness is specified as the existence of transactions linking organisations with each other (including formal, contractual relationships or participation of employees in common enterprises *such as professional associations*), and structural equivalence refers to similarity of position of organisations within a network structure, irrespective of whether the organisations themselves are connected or not.

Furthermore, when exploring the make-up of organisational fields, Scott (2008a:185-190) also proposes the consideration of four key components of organisational fields to be taken into consideration:

- (i) As cited by Scott (2008a:186), Friedland and Alford claim that some of the most pivotal conflicts between organisations and classes lie in determining the nature of relationships between institutions. Consideration to these *relational systems* provides an understanding of the various associations an organisation has with different role players, whether directly or indirectly, or whether vertically or horizontally orientated. Key to the connectedness of organisations would be the consideration of relationships with institutions which have some form of regulative or normative authority as well as with similar types of organisations.
- (ii) As alluded to above, societies externalise their internal reality; *cultural-cognitive systems* refers to the institutionalisation of cultural frameworks and the resultant entrenchment of shared conceptions of social reality and meaning (Scott, 2008a:56-59).
- (iii) A useful link between institutional relations and institutional structure is the consideration of *organisational archetypes*, as the structures or templates upon which rules, administrative systems and activities, thus bureaucracies, can be formed. Examples of organisational archetypes are ‘machine organisations’ (or bureaucracies) and professional bureaucracies, as identified by Mintzberg (1979:314-379).
- (iv) In her enquiry into the political action of women’s groups in the United States of America during the turn of the 20th century, Clemens (1993:771) states that the chosen form or model of collective action influences relationships between political groups and other institutions,

further noting the homogenising trend of organisational rules and processes and the preference of conventional institutional forms above those deemed otherwise. The aforementioned results in an apparent delineation in institutional forms, or *repertoires of collection action*, based on the rules, norms and beliefs of a specific organisational field. Thus, whereas organisational archetypes focus on the structure of institutions, repertoires of collection action are more concerned with the impact a specific selection of organisational form has on cultural acceptability and legitimacy or, conversely the impact an institution's intent or strategy has on the number of organisational forms it can choose from to utilise as a structural template.

3.2.1.2.2 Bureaucracy

In motivating its relevance as an organisational form, Rogers (1975:5) states that "bureaucracy, as a type of organization, has gradually penetrated all social institutions, with large scale economic enterprises being a striking example. The organizational structure is consciously designed according to rational principles with the goal of maximum productivity..."

A brief history

With reference to the brief history of trade provided in paragraph 3.2 above and following the reasoning of Weber, the development of bureaucratic administration, as a phenomenon of modern society, was a result of changes in both the conditions and organisations of society as well as in the systems of rationality and decisions making. As a root cause to its development, industrialisation stimulated social innovation and the rational planning of activities. This was followed by the rationalisation of industrial production; the need for rational accounting practices in commercial and industrial concerns; the development and enforcement of a system of laws and legislation; and eventually - through a greater dependence on accounting, record keeping, rules and administrative functions - the rationalisation of business models. The aforementioned led to a gradual shift away from the economic models of the feudal period, in which authority was exercised based on the jurisdiction of rulers and landlords, to modern economic models in which administrative tasks are carried out under procedurally correct rules, based on rational-legal authority. Following the increase in the volume and complexity of economic transactions, the quantitative extension of administrative tasks created the need for bureaucratic organisations (Morrison, 2006:374-378).

Bureaucratic structures and functions

Weber is but one of several academics whose work concerns the development and sociology of bureaucracies; others include Marx (the theories of class conflict, crisis of capitalism and communism), Michel (the iron law of oligarchy), Merton, Selznick and Gouldner (who wrote about the dysfunctional consequences of bureaucracies), as well as Blau (dynamic bureaucracy) and Mintzberg (machine bureaucracy and professional bureaucracy) (Mintzberg, 1979:314-379; Rogers, 1975:3-17). All these theorists, however, approached the question of bureaucracies from either a structural or functionalist perspective (or a combination of these). Weber was seemingly the first to endeavour defining the ideal type of bureaucracy, and many subsequently followed, resulting in a deluge of supposed bureaucratic structures. Several of these however portray the following universal characteristics (Godwyn & Gittel, 2012; Morrison, 2006:698-699):

- A clearly established hierarchy, with well-defined and duly assigned structures of offices and responsibilities.
- Some form of centralised command, governing the right and duties of incumbents, with adherence to rules prevailing over sentiment or ethical considerations.
- The formalisation of work, firstly, resulting in the documentation of processes, actions and decisions as a precondition for legitimate decision making and, secondly, establishing bureaucratic norms of impersonality which govern interpersonal relations. Officials therefore interact with others based on their roles, and in their capacity as officeholders rather than personal relations, with interactions becoming impersonal in nature - thus creating an official separation between the administrative range of responsibilities and the private affairs of the officeholder.
- The division of labour, based on functional specialisation of tasks, delineated roles of responsibilities and the reliance upon technical knowledge, good education and expertise.
- Work responsibilities are executed based on systems of standardised and uniform impersonal rules, procedures and guidelines, designed for typical cases office bearers need to deal with.

The norm of reciprocity is critical for sustained trade and economic transactions and underlies all exchange mechanisms. These organisations are designed to produce means-orientated social actions through formal structures and processes, with the intention to provide certainty and conformity (Vaughan, 1999:273). In the absence thereof, parties to a potential transaction will be required to spend more resources in establishing and enforcing contractual rights and obligations, to the extent that a potential transaction may not be worth the risk of effort. With the increase in

volume and complexity of economic exchange, bureaucracies, from a functional perspective, provides a possible solution in instituting legitimate power, or authority, to establish, monitor and review reciprocal norms and performance and if necessary to enforce sanctions or corrective measures (Godwyn & Gittell, 2012:25-27). Consequently, bureaucracy is an organisationally orientated administrative function through which authority, or legitimised power, is used to pursue established goals or objectives (Rogers, 1975:5).

Bureaucracy, as organisational form, is not without flaws and many scholars have raised concerns and criticism on this matter:

Coleman, for example, noted that both the actions of the sub-ordinate and the superordinate have fundamental defects in disjoint authority relationships¹⁴, of which bureaucracies is an example. Whilst an employee (the sub-ordinate) may have transferred the right to control her/his actions, the performance of an action cannot be transferred. Since the outcomes or achievements of a bureaucracy is dependent on the actions of the employees, who have no intrinsic interest in these achievements, and unless authority can be exercised over every action of the employees or unless there exist some form of performance measurement to align the employee's action to the interest of the superordinate, the employee may fail to perform according to the needs of the superordinate, hence the necessity of supervision. Conversely, the main fundamental defect of disjoint authority relationships, from the superordinate perspective, is the fact that authority relations span over a prolonged period of time, providing the superordinate a set of continuing rights which, once transferred, may result in further unintended aggrandisement of control.

Through his Iron Law of Oligarchy, Michel contends that bureaucracies create dominions of power, with established sets of interests distinct from those of the members as a whole, not limited to the leaders' interest maintaining their positions (Coleman, 1990:360). Michel describes these organisational structures as oligarchic in nature as the sheer number of members are excluded from direct participation. Furthermore, its structural complexity prevents general comprehension (except for specialists), leadership positions become entrenched through the manipulation of power and leaders themselves with the aim to maintain the *status quo*, become irreplaceable

¹⁴ Coleman distinguishes two ways in which voluntary authority are vested. In conjoint authority relations, such as trade unions, an actor (the union member) transfers certain rights (for example, the right to sign a contract with an employer) without an extrinsic payment, but with the expectation that the exercise of authority by the other will be directly beneficial (for example, better remuneration from collective wage negotiations). In disjoint authority relations, such as bureaucracies, certain rights are transferred (for example an employee submit to the authority of an employer), with extrinsic payment (receiving a salary), but without the specific expectation that the transfer of authority will be otherwise beneficial to or in the interest of the sub-ordinate (Coleman, 1990:72-73)

through their acquisition of skills, decision making abilities, contacts and other leadership functions and qualities (Rogers, 1975:7-8).

Weber himself warned of the traps of bureaucracies, amongst others stating that it stifled private enterprise in ancient times (Weber, 1983:159). However, the most notorious criticism of bureaucracy raised by Weber is arguably his conclusion that rationalisation has achieved a momentum of its own and that, under capitalism, the rationalist order became an “iron cage” in which humanity was captured (DiMaggio & Powell, 1983:147). Says Weber (Weber, 1930):

No one knows who will live in this cage in the future, or whether at the end of this tremendous development entirely new prophets will arise, or where there will be a great rebirth of old ideas and ideals, or, if neither mechanized petrification, embellished with a sort of convulsive self-importance. For of this last stage of cultural development, it might well be truly said: “Specialists without spirit, sensualists without heart; this nullity imagines that it has attained a level of civilization never before achieved.

3.2.1.2.3 Isomorphism and interrelation with legitimacy

Meyer and Rowan (1977:352) assert that the survival of successful organisations depends not on the efficient utilisation of productive resources, but on gaining legitimacy and resources through becoming isomorphic with the institutional environment they exist in. DiMaggio and Powell (1983:147-148) expand on this statement in concluding that, despite a seemingly diverse world of organisations, the process of bureaucratisation, which occurs as a result of an isomorphic process, renders organisational forms and practices to be notably homogenous, without these organisations becoming more efficient. Moreover, the process of homogenisation occurs most strongly within delimited organisational fields, as opposed to other institutional jurisdictions (refer to paragraph 3.2.1.2.1). This happens initially amongst existing organisations within the organisational field, and thereafter amongst new entrants - once an organisational field has been established. Scott (2008a:152-153) finds support for the aforementioned arguments in two notable organisational features: firstly, and referring specifically to the close resemblances of university structures, the structural attributes of organisations within the same organisational field, in this case the higher education field, are remarkably similar; and secondly, the existence of formal and informal structures, the formal structures reflecting the official offices and ways of conducting business and the informal structures being the actual behavioural patterns and work routines. This seemingly dichotomous existence between the structure and function is therefore justified by the bureaucratisation of organisations by way of isomorphism. These homogenous structures hence provide organisations (within an organisational field) with the legitimacy needed

to obtain both the required cultural acceptance and resources, thus advancing their odds at sustainability. Isomorphism can therefore be defined as a constraining process that forces the structure of organisations within the same organisational field to resemble the same characteristics. Two types of isomorphism can be identified: competitive and institutional. Competitive isomorphism is most relevant in markets in which competition is free and open and where organisations need to be “economically fit”. However, as organisations are not just competing for resources and clients, but also for political power and institutional legitimacy, they need to be both “economically and socially fit”. Therefore, in addition to the competitive isomorphism, the process of institutional isomorphism will also occur. Consequently the concept of institutional isomorphism is useful in understanding the organisational adoption of similar processes and structures, which cannot be ascribed to pure economic or competitive reasons (DiMaggio & Powell, 1983:149-150).

A particular valuable contribution to institutional theory, made by DiMaggio and Powell (1983:150-154), is the identification of three “mechanisms” through which isomorphic change occurs, namely mimetic, normative and coercive:

- (i) Under conditions of strong economic competition, the absence of jurisdictional pressures (such as present under conditions of normative and coercive isomorphism) and the presence of high levels of competition and ambiguity, organisations will tend to model themselves to or mimic the conduct of those regarded as successful. This form of behaviour, referred to as mimetic isomorphism, is a particular response to uncertainty within a market where organisations will model themselves on those that are regarded as successful, or regarded as having a high level of legitimacy within an organisational field. In particular, new entrants to a market will mimic older, seemingly successful organisations and, more so, the structures of the successful entities, as structural changes are more easily observed than internal changes to - for example - policies and strategy. The nature of mimetic isomorphism is such that the modelled organisation may be unaware of its structures or actions being mimicked. This is in stark contrast to normative and coercive isomorphism where the entity applying the legitimate pressure seeking some form of compliance or assimilation. Also note that the unintentional assimilation may occur implicitly, for example by way of employing individuals from the entity being modelled, or explicitly amongst others by way of the work of organisational consultants or by adopting structures or practices based on publicly available sources (DiMaggio & Powell, 1983:151-152). One of the most pertinent examples of mimetic isomorphism, albeit on a societal level, is the modernisation of Japan during the late 19th century, during which the then imperial government went to great lengths to assimilate Western society in all spheres of life - military and civilian. (DiMaggio & Powell, 1983:151-152; Ferguson, 2011). In a twist of irony, Western countries

now seem to have adopted some Japanese practices on issues such as productivity and quality management (DiMaggio & Powell, 1983:151).

- (ii) *Normative isomorphism* emphasises the assimilation of organisational behaviour based on normative rules containing sets of values and norms. Whereas values are defined as formations of socially preferred or desirable outcomes, together with the establishment of standards to which organisational structures and functions can be measured with, norms refer to the method or means of behaviour to achieve these desirable outcomes. The legitimation of normative mechanisms is primarily achieved by way of certification and accreditation and has a strong moral slant to it (Scott, 2008a:54-56). Stinchcombe, as cited by (Scott, 2008a:56), appropriately elaborates on the moral foundation of institutions influenced by normative pressures:

The guts of institutions is (*sic*) that somebody somewhere really cares to hold on organization to the standard and is often paid to do that. Sometimes that somebody is inside the organization, maintaining its competence. Sometimes it is an accrediting body, sending out volunteers to see if there is really any algebra in the algebra.

In their analysis DiMaggio and Powell (1983:152-153) almost exclusively focus on professions as the archetype structure to which normative institutional isomorphic mechanisms apply. Their analysis, as well as a more comprehensive discussion of professions, can be found in paragraph 3.3 below. Furthermore, these two scholars identify “personnel filtering” as a unique way through which normative isomorphism is encouraged. Personnel filtering refers to the employment and human resource practices of organisations in which (i) the recruitment of employees is narrowed down by hiring individuals from *inter alia* a limited number of educational facilities, and arguably professional institutions; (ii) the promotion of employees based on similar organisational practices or professional background (such as law and finance) and the identification of specific critical credentials; (iii) the last mentioned being specifically relevant to the services and financial industries. This recruitment of individuals with a homogenous set of attributes calls for people who tend to address organisational issues in the same way and regard the same practices, procedures and organisational structures as normatively sanctioned.

- (iii) *Coercive isomorphism* emanates from direct or indirect pressures exerted by organisations or institutions upon which the organisation is dependent or due to cultural expectations. Organisations may experience this pressure in several ways, including forceful, explicit and direct mechanisms such as rules, laws and regulations by legally sanctioned entities and

involves the granting of licenses and specific benefits or authority. However, organisational changes due to coercive pressure could likewise be due to subtler, indirect and less obvious actions such as persuasion and other seemingly less intrusive ways (refer to paragraph 4.3 for a discussion on the concept of power as exercised by authorities). Force, sanctions and expedience are critical elements within the coercive framework. It is, however, usually regulated by the existence of culturally acceptable norms, rules and regulations to the extent that coercive power is legitimated by a normative framework, thus the use of coercive power is justified and accepted within the cultural sociological arena. Coercive and normative mechanisms can therefore be mutually reinforcing, even to the extent that, due to changes in institutional environment, institutions functioning out of one isomorphic mechanism can transition, over time, to another (Scott, 2008a:52-54).

Scholars have also noted two characteristic features of organisational environments moulded under coercive conditions: policymakers often do not directly experience the consequences of the decisions they take (refer to paragraph 3.2.2.2 for a discussion on the unanticipated consequences of purposive actions) and, as these measures are applied across an entire organisation population, they are usually less flexible and adaptive in nature (Scott, 2008a:54).

Based on the above, the existence of a well-developed body of knowledge regarding institutional theory, proposing various facets that require consideration when analysing organisational fields, is clear. Thus, as argued by DiMaggio and Powell (1983:148), the structure of organisational fields cannot be delineated *a priori*, but requires empirical inquiry. As such the accounting profession, as an organisational field, will be studied in more detail in Chapter 5.

3.2.2 Institutions - an economic perspective

Economic theory is based on the fundamental supposition of the scarcity of resources and competition amongst individuals or entities to obtain it. Furthermore, under the assumptions of an efficient market and instrumental rationality, transacting takes place under conditions where all information necessary for decision making is available to all parties involved, and the required decisions to affect the transactions are based on absolute instrumental rational reality of efficacy¹⁵. Under such conditions, transaction costs¹⁶ are zero. However, these stringent requirements are

¹⁵ Instrumental rationality, one of four forms of rationality identified by Weber (traditional, value, affectual and instrumental) refers to conditions under which actors are free to make decisions purely on the basis of rational efficiency, after the rational consideration of all possible outcomes. In comparison, decisions based on value rationality involve consideration of values significant to the decision maker, irrespective of the chances of success or possible failure (Morrison, 2006:360-361).

¹⁶ The term "transaction costs" found prominence in the work of the economist and Nobel laureate Ronald Coase, who argued in the Coase Theorem that, despite the existence of externalities (i.e. the presence

met only in exceptional instances due to the following: firstly, those involved in transacting typically act on incomplete information and based on subjective information models. Secondly, decisions made reflect the mental constructs of individuals, which are influenced by various factors including culture, experience, intergenerational knowledge transfer, values and norms. As these factors are variant in nature, decision making is not purely instrumentally rational. Therefore, in the absence of both efficient market information and rational choice, and as information is costly and asymmetrically held by those involved in an exchange, transaction costs are not zero. The processing of information required by actors involved in a trade, and the consequent costs involved, form the underpinning of the formation of institutions – as institutions are formed to reduce the uncertainty of exchange between humans or, to put it differently, in the existence of transaction costs, institutions matter (North, 2016:72-76)¹⁷.

North (1991:89-111) provides a further theoretical framework for institutional development from an economic historical perspective. Beginning with a brief discussion of the development of early trade from localised trade to the complex exchanges of modernity, similar to that described in paragraph 3.2 above, North contrasts this development achieved to three types of primitive exchanges which did not evolve: tribal societies, with dense social networks, regional economies with bazaar trading, and long-distance caravan trade. He finds an explanation for the non-development of the latter three exchange types in the lack of agency, high costs to initiate, secure and enforce trade agreements (including securing property rights) and non-standardised pricing mechanisms (i.e. the continuous and intensive bargaining at every stage of the exchange), mainly as a result of the absence of institutions which made trade viable and profitable. Conversely, North argues, institutional development and innovation led to lower transactions costs in three ways: (i) increasing capital mobility, including the development of credit mechanisms or bills of exchange and more elaborate accounting procedures for monitoring the behaviour of agents; (ii) the lowering of information costs, specifically through the printing and distribution of information on prices of various commodities and of exchange rates and manuals standardising - amongst others weights, other means of measures and brokerage fees; and (iii) the reduction of uncertainty and risk, specifically through the diversification of portfolios and insurance. Interestingly, North

of uncompensated costs imposed or economic benefit awarded without reciprocity conferred by one economic entity on another) parties in a transaction can reach an efficient solution as long as the costs for reaching an agreement are low enough. These costs associated with reaching an agreement are referred to as transaction costs and include those costs associated with the negotiation and enforcement of agreements. (Krugman & Wells, 2009:438; North, 1991:100)

¹⁷North also makes a distinction between institutions on the one hand, as the rulers of the game - with formal and informal constraints that structure human relationship - and organisations on the other hand, as players or collectives of individuals drawn together in pursuit of a common goal or purpose, such as political bodies (for example government agencies), economic bodies (for example companies, firms), social bodies (for example clubs, churches) and educational bodies (for example schools and universities) (North, 2016:74).

highlights the role of “sophisticated” accounting methods in establishing facts during disputes, thus reducing information and transaction costs. From the above, North concludes on the role of institutions as follows: “Effective institutions raise the benefits of cooperative solutions...” and “In transaction cost terms, institutions reduce transaction costs and production costs per exchange so that the potential gains from trade are realizable” (North, 1991:98).

In respect of institutional change, North (2016:74) posits that the performance of economies is shaped by institutions and the way in which institutions itself change and develop over time. In this regard, North calls on the path dependence theory to argue the importance of understanding the historic and contextual background of organisations.

3.2.2.1 Organisational path dependence

Path dependence theory endeavours *inter alia* to explain the process leading to organisational rigidity, structural inertia and lock-in and the historical imprinting of organisational decision making. It is furthermore an argument against the view of organisational decision making based on rational thought only in that it holds that historical context matters. Sydow *et al.* (2009:691-696) suggest that organisational path dependency is established in a three-phased process:

- (i) The *preformation phase* is characterised by the existence of a broad scope of possible organisational actions that can be taken. These actions are however set within a historically framed context, actualised through an organisation’s embedded processes and practices which are reflected in its rules, culture and behaviour. Due to this historical memory, the possible actions that an organisation can and will decide upon are thus not completely unrestricted, but is also not pre-determined. As several possible outcomes exist for an organisation’s development, the historical sequence of initial decisions or events, which triggers further reactions and potentially eventual path dependency, becomes decisive. Furthermore, whilst the first event of a decision taken may be regarded as random, the fact that organisations are socially delineated, renders the initial decisions less than absolute random and are thereafter followed by a sequence of non-linear, undetermined or non-prescribed course of events of which the outcomes are eventually unforeseeable consequences of purposeful action¹⁸. Thus, once a decision is made, no matter how unintentional, it sets off a self-reinforcing process, which marks the end of the preformation phase.

¹⁸ Refer to paragraph 3.2.2.2 for a discussion regarding the unanticipated consequences of purposive action.

- (ii) During the *formation phase*, the initial decisions taken during the preformation phase are met with positive feedback and increased returns, encouraging organisations to make further, still contingent but non-ergodic (i.e. not accidental) decisions, triggering a continuous positive feedback cycle and establishing self-reinforcing patterns in organisational behaviour. It should be noted that the positive feedback cycle is based on the repeated pursuit of the increasing return originally achieved, resulting in a patterned dynamic, rendering the process ever more irreversible as time progresses.
- (iii) The continuance of the action pattern eventually results in a further restriction of scope or decision making alternatives to the point where the *lock-in phase* is reached. In its extreme form, the lock-in phase is characterised by the existence of a highly dominant pattern, with alternatives no longer regarded feasible for various reasons, such as high switching costs, sunk costs and monopoly. Consequently, further decisions (if it can be called so, as the lack in available alternatives leaves little scope for consideration) are bound to replicate the existing pattern, even to the extent that new entrants to an industry or organisation have little option but to adopt the existing pattern. The self-reinforcing dynamics therefore create a preferred action pattern which is deeply embedded in organisational practice and replicated. With the presence of organisational hierarchy and bureaucracy, which bring authority and legitimacy, the replication of the action pattern is so much more effective. However, it is important to note that organisational lock-in is not absolute, but should rather be viewed as a predominant social influence, thus leaving some scope for change.

Path dependency is therefore a process in which initial singular historical events, under certain conditions, establish self-reinforcing dynamics which render an organisation to be locked-in in certain structures and behaviour, where the lock-in state should not be seen in terms of absolute rigidity, but rather as a matter of degree - therefore providing some variance within the activities which take place in the established pattern dynamic. Albeit on an organisational or organisation sub-unit level, this pattern dynamic is achieved by four possible self-reinforcing mechanisms or effects:

- (i) In the event of specific behaviour, routines or sets thereof are generally adopted and applied by more than one actor in an organisational field – with *coordination effects* resulting in actors obtaining benefits of following the same set of rules or behaviour to which other actors are also willing to follow or conform to. The more actors adopt this behaviour, the more efficient (in the reduction of unit costs through the achieving of economies of scale) and entrenched the practice becomes. Due to the advantages achieved through the collective repetitive pattern dynamic, a specific practice is likely to become fixed. An

example of a coordinating effect pattern dynamic is the adoption of either right-hand or left-hand traffic, resulting in the benefits achieved from economies of scale.

- (ii) Under certain conditions, behaviour can be reinforced due to the effect of *complementarities*, which occurs when separate routines and practices are interconnected in such a way that it becomes even more beneficial to keep the *status quo* or, conversely, to prevent costs caused by deviating from the established synergy. An example of the complimentary effect is the synergic management system, known as “Fordism”, in which various organisational sub-units - particularly human resources, operations and organisational management - through repeated practice, establish organisational competitive advantage and eventually path dependence.
- (iii) Through the *learning effect*, self-reinforcing occurs in that the more often an activity or routine is performed, the more efficient and skilfully the execution becomes over time, resulting in the decrease of average unit costs. The more attractive the activity or routine becomes due to the increased returns from the ever increasing accumulated skills and decreased costs, the less attractive it becomes to consider other learning alternatives, which require possible new learning. Here, the example of exploitive versus explorative learning can be considered: exploitive learning which motivates the continuous improvement of everyday practices is more likely to gain cultural or organisational acceptance and legitimacy, whereas the pursuit for new alternatives or critical review of current well-established practices or routines through exploratory learning may be met with some resistance.
- (iv) In following the *adaptive expectation effect*, organisations will tend to replicate pattern dynamics which is assumed to be the preferred choice, thus following the mantra of preferring to be part of the winning side or seeking social belonging. The more it is expected that a particular product, service or pattern dynamic is preferred, the more attractive it becomes. In conditions of uncertainty and choice, users feel rewarded by the fact that other users follow similar patterns or choose similar products or service; in effect the re-enforcing solution or dynamic becomes a self-fulfilling prophecy. The informal diffusion of best practices is an example of the adaptive expectation effect. Organisations adopt best practices as they expect other to do the same. In seeking legitimacy or through the signalling effect, other organisations, wishing to side with seeming success, replicate the behaviour - thus establishing reinforcing pattern dynamic.

The significance of path dependence is not whether the final state reached is efficient or inefficient, but is rather about the prevention or hampering of other current or future possibilities.

Whereas a narrowing of organisational scope does not necessarily result in immediate inefficiency, the state of lock-in and resulting rigidity always means potential inefficiencies, either due to potentially more efficient alternatives in future or due to future internal or external circumstances calling for organisational changes or new solutions. Latent inefficiency therefore becomes possible when an organisation is confronted with the need to change or to adopt new solutions, but due to it being bound into established processes, behaviour and organisational rigidity, it is unable to change. However, deliberately breaking the established organisational paths should not be a means to an end. At the minimum the process of dissolving existing organisational paths can only occur under certain conditions: (i) at least one alternative course of action is available; (ii) the alternative options available are superior to the existing action patterns, in that an inferior alternate option simply does not constitute a real choice; and (iii) as a first step in the intervention process, an understanding and appreciation of both the existence of a state of path dependence and the drivers or causes which led to the path dependence is required. Once the aforementioned has been established, the organisational dynamics or resistance to change and change management become important in the breaking of the path dependence - aspects which fall outside the scope of this study.

3.2.2.2 Unanticipated consequences of purposive actions

As briefly mentioned in paragraphs 3.2.1.2.3 and 3.2.2.1, decisions taken by organisations, and even more so in bureaucratic forms, may eventually lead to some form of adverse condition, such as path dependence which renders a state lock-in or restricts an organisation's ability to consider other and more efficient options. To understand the initial actions or decisions and to consider potential restorative or transformative action, it is useful to consider some aspects on the unanticipated consequences of purposive actions. Whereas the term *per se* is largely self-explanatory and the concept itself has been widely explored in several organisational fields, including health care (Gauld, 2008:93), public policy (Howlett, 2012:547), theology (Merton, 1936:894) and sport (Stenling & Sam, 2019:16), and academic interests such as ethics (Merton, 1936:894), organisational studies (Vaughan, 1999:273) and human behaviour (Ribaudo & Shortle, 2011:1), the future consequences of decisions made by actors within the higher educational sector seem to be fairly unexplored, specifically in respect of the ambit of this study. Merton's theory holds that actions taken or conduct, as opposed to behaviour, will result in two types of consequences: firstly, the intended or anticipated consequences which will always be desirable to the decision maker, even if the consequence appears axiologically negative from a non-actor's perspective (in as much as the actor has chosen the lesser of possible negative outcomes); and secondly, the unintended consequences, which can be either positive - that is desirable - or negative, thus undesirable. Furthermore, the theory differentiates between consequences to the actors and others also affected by virtue of the social or cultural structure

and also draws attention to the importance of differentiating between *consequence* and causal imputation, i.e. whether a consequence would have occurred even in the absence of the original action or decision (Merton, 1936:894-897).

Further developing this theory, Vaughan (1999:273) focusses his attention on organisational deviance, that is the unintended and undesirable outcomes of purposive organisational action, which he defines as an event of circumstances with sub-optimal outcomes and which deviates from the design goals and normative standard or expectations in occurrence or consequence. Pivotal to his argument is the notion that organisational deviance, albeit as a result of some form of change, is a routine by-product of the organisational system itself. The features which produced the increasing return are also the features that will regularly provoke the adverse of diminishing returns. In this regard, Vaughan (1999:276) includes in his paper the argument that the adoption of organisational forms and behaviour in pursuit of institutional legitimacy, whether as a means to an end or as the end itself, can cause sub-optimal outcomes - because generalised and normative standards within an institutional environment are often unsuitable to specific situations.

Finally, after considering the causes of sub-optimal outcomes, Vaughan (1999:283-297) identifies three types of routine non-conformity: (i) *mistake*, as the broadest of the three types, being an act of omission or commission by individuals or groups (acting in the organisational roles) and which causes unexpected adverse results at some form of social costs; (ii) *misconduct*, which is similar to a mistake, but includes an element of wrongdoing in the violation of organisational rules, laws or regulations; and (iii) *disaster*, defined as an organisational-technical systems failure due to a mistake or misconduct, that leads to unexpected adverse results of high social impact and costs.

3.2.3 Conclusion

The concepts of institutions and their influence on society have been thoroughly researched and well documented over a prolonged period of time and across several disciplines, including sociology and economics. From an economic sociological perspective, institutions found specific prominence as a result of the division of labour brought about during the industrial revolution. Henceforth, this study turns to two relevant forms of institutions: professions, on an organisational form level and universities, on an organisational field level.

3.3 Professions

Professions as a collective is a relative recent social product developed towards the late eighteenth century and is regarded as a distinct form of occupation in that professions, as separate occupational types, have been afforded autonomy, that is the right to control work, secured by the political and economic influence of the elite who sponsors it (Larson, 1979:xii). As

part of this study, an examination of professions has value for various reasons: firstly, they occupy strategic social division of labour in economies with the privilege of structural dominance, i.e. the ability to subject themselves over occupations without themselves being submitted to any external control. As such, professions wield considerable influence in the organisation of societies. Secondly, from an economic perspective, professions have gained prerogatives which are generally being refused to other occupations, such as the exclusive right to offer certain services, the right of self-regulation and the ability to regulate and restrict competition and behaviour amongst its members by several means, including the limitation of marketing, determination of fees and ethical codes of conduct. Lastly, through relative high salaries, professional fees and the subsidisation of the training of new entrants into professions, large portions of financial resources within economies are dedicated to professions (Dussault, 1985:324-326). The autonomy awarded to professions is however not absolute and is contingent upon political and economic approval (Larson, 1979:xii, 3).

3.3.1 A sociology of professions: trait and functional models

In their efforts to account for this privileged status enjoyed by professions, two schools of thought have dominated social literature. Firstly, the Neo-Weberian approach attributes the status awarded to professions by virtue of a political process through which it obtained legitimisation. During this process of professionalisation, the particular occupation secures the ability to restrict access to resources and opportunities to a limited selection of individuals. This occupational closure is established by way of credentials in the form of formal recognised qualifications. However, this practice of exclusion by way of credentials is only effective if it is legally enforceable. Secondly, the Marxist approach argues that the status of professions is awarded due to its involvement in the capitalist production process. Thus, stated more simplistically, privilege is obtained as professions are involved in the business of generating returns on capital, whether by directly being involved in the labour process or by way of controlling and surveillance (Dussault, 1985:327-330). At the heart of its existence lies the necessity to establish a sociology of professions to better understand its role and function within society.

Accordingly, Johnson (1972:23) posits that the sociology of professions can be understood from two approaches, referred to as trait and functionalist models. Trait models of professional sociology are likely to focus on the characteristics of a profession. Whereas literature on professions provides a wide array of attributes, Johnson (1972:23) identifies the following universal characteristics to professions: (i) skills-based theoretical knowledge; the provision of training and education; (iii) testing of competence of members; (iv) organisation; (v) adherence to a professional code of conduct; and (vi) altruistic service. Trait theory, however, is regarded as ahistorical in nature and does not include the systemic treatment of the process of

professionalisation. The characteristics of an occupation is adequate to identify an occupation as a profession, or otherwise, the components of functionalist models highlight those features which have functional relevance either to the society or the specific professional-client relationship. Accordingly, functionalist models claim the following essential attributes for professional behaviour: (i) a high degree of generalised and systematic knowledge; (ii) a focus on the interests of society above personal interest; (iii) a high degree of self-control and ethical behaviour, based on codes of conduct and other normative measures; and (iv) remuneration and status, which are indicative of professional achievement and not a means to some end of self-interest. Additionally, Howieson *et al.* (2014:263) suggest that what distinguishes a professional from a technician is the intellectual ability of a professional to contemplate on her or his experience along with an understanding of the societal context in which the occupation is carried out. Although the trait and functionalist models may appear similar, the emphasis of the latter is that the privilege associated with a profession is utilised to the benefit of the society or for altruistic motives (Johnson, 1972:23-38).

3.3.2 Occupational control

Johnson, however, argues that both the trait and functionalist approaches to understanding professional occupations are deficient in that these models neglect to consider sources of power and authority and how occupations make use of, or are affected by this institutionalised control. Supporting his argument, Johnson (1972:41-45) posits that, from the perspective of broader organisational archetypes (thus not just professions), the division of labour in economic societies led to the emergence of specialised occupational skills, which in return created the need of consumers to depend on those with the attained skills. This social and economic dependence causes social distance, resulting in a power relationship between the consumer or client and the producer. This power relationship is fluid in that the producer of products or services could, under certain conditions, increase the social distance (and thus secure further control and autonomy) by way of *inter alia* mystification; the greater the social distance between client and producer, the higher the level of social control or power (Johnson, 1972:42-44; Larson, 1979:136). From the perspective of a profession, the ability to exert some level of control is therefore both pivotal and inherent to its existence – a profession is therefore not an occupation, but the means to control an occupation. Consequently, Johnson (1972:45-86) identifies three types of occupational control, each with differentiating characteristics and manifested through different power relationships or tensions between the producer and client.

3.3.2.1 Collegiate

Occupations in which the producer defines the needs of the consumer and the way in which the need is provided for, is referred to as *collegiate control* (Johnson, 1972:51-61). Johnson attributes collegiate control to a “true” profession, identified by the existence of an occupational group of which the major institutional functions are carried out by a practitioner association or professional body, where the professional body confers status and identity, encourages a homogenous professional community by establishing uniform policies and imposing a monopoly of practice, promotes the interests of its members and regulates entry into the field of practice. The professional association, as registering body, consequently has sanctions to its avail to regulate not only occupational behaviour within the relevant practice, but also non-occupational behaviour. An important aspect for the preservation of the profession is the control of entry and the establishment of occupational norms or standards. Whereas entry to the profession is controlled through obtaining accreditation or membership based on the attainment of established pre-requisites, occupational standards are instilled during lengthy periods of training which includes training through vocational schools (directly or effectively controlled by members of the profession) and apprenticeships under supervision. Interestingly Johnson (1972:55) notes that the development of recognised courses for entry to occupations, and specifically in relation to vocational university courses, may be indicative of the de-professionalisation of an occupation in that, instead of a professional body regulating admission, it potentially establishes a “multi-portal” system of occupational entry. Also, the ideology of professionalism claims a direct relationship between the length of training and status, thus higher economic and social benefits are derived or justified by the length of training required to obtain specific skills. However, in a seemingly contradiction, Johnson (1972:59) posits that the highest status is awarded to diagnostically orientated, client-based occupations, where the *technical* content is relatively low but requires non-technical interpersonal skills. As an example Johnson (1972:59) contrasts the work of attorneys (or lawyers), whose technical skills are less specialised than those of barristers (or advocates), but who undergo relatively more rigorous education and training. However, being constantly involved in client problems, attorneys - who operate as generalists - require higher levels of inter-personal skills than their more technically astute or specialist counterparts.

Finally, the maintenance of professional status is the regard of being the repository of specialised knowledge, the attainment of prestige through peer-recognition and individual worth being recognised through technical competence; thus axiologically, professions are occupations with high levels of self-consciousness or complete identity.

3.3.2.2 Patronage

In conditions where the consumer, instead of the producer, defines its own needs as well as the manner in which it is to be satisfied, control in the form of *patronage* (Johnson, 1972:56-74) is exhibited and includes oligarchic or corporate patronage forms. Oligarchic control, as highlighted by Michel's iron law of oligarchy¹⁹, is associated with exertion of power by a relative small number of individuals or elites, often to satisfy self-interests (Noguchi & Edwards, 2008:6-9; O'Donnell, 1947:105). Johnson, however (and beneficial to this study), focusses his attention on corporate patronage, which he associates with the growth of bureaucracies in industrialised societies, resulting in the increasing need for specialised skills delivered by various occupations from a limited number of private and public institutions. Accordingly, practitioners are employed either directly as employees of the corporate patron, or within the organisational context of a professional bureaucracy, that is large professional firms which are dependent on corporate business. Under these conditions, employment of professionals is not only based on pure technical competence, but also on the value system of the patron. The "professional gentleman" thus has to be socially acceptable and share the tastes, values and even status of the corporate patron. Consequently, Johnson argues that patronage is associated with fragmented, hierarchical and locally orientated occupation groups:

The "housed" practitioner defers and refers to his patron or patrons and identifies with the court or corporation, not primarily with the "professional" community. In short, the evaluation of occupational role-performance is to a large extent in the hands of the patron. Fragmentation arises in response to local needs of patrons; local knowledge and skills relevant to local demands are developed. Local reputation is an important basis of prestige and may depend more upon conformity with local customs and beliefs concerning non-professional matters than conformity with professionally defined norms (Johnson, 1972:68).

The effects of corporate patronage are manifold: (i) the independence and autonomous nature of the professional occupation is impeded by the authority of the corporate patron; (ii) the high regard for interaction with a client-base is reduced; and (iii) due to the prominence of localism (i.e. the professional does not consider the consequences of actions beyond that of the patron) and the authority exerted by corporate patrons, the delineated role of ethical codes of conduct established by professional bodies are reduced, or are at least muddled; but yet (iv) a hierarchical fragmentation of an occupation occurs in the rise of an elite occupational service and the creation of subordinate occupations or technician grades, thus allowing for greater specialisation and the

¹⁹ Refer to paragraph 3.2.1.2.2 for a brief discussion on Michel's theory on the iron law of oligarchy.

passing on of routine tasks by the occupational elite (Johnson, 1972:68-74; Larson, 1979:190-199). Another notable impact of patronage is the neglect of the development of knowledge and research, in that (i) the pursuit of theoretical knowledge is limited and less important than patron-based, professional and applied knowledge; and (ii) practical or applied research takes precedence over basic or pure research (refer to page 66 for a distinction between applied and pure research).

Johnson (1972:66) persistently argues that the “accountancy” profession is a classic example of an occupation largely under corporate patronage control. Brought into existence by the need of corporate enterprises to have both a means of internal cost and management control, as well as by providing external assurance to corporate equity and debt holders through accounting and auditing practices, further entrenched with the need to manage taxation costs (despite the fact that many accountancy bodies regard themselves as “associations for independent public auditors and accountants”), large percentages of professional accountancy body members are either directly employed or, albeit through independent accounting firms, conduct audit (and other related) services to a relatively small number of corporate entities, upon which they are dependent²⁰. In respect of research and education, Johnson (1972:71) denotes the “apathetic attitude” of professional accounting bodies towards research and the building of “accountancy knowledge”, referring to a claim that “amongst the vocations brought into prominence by the industrial revolution, accountancy was the only whose growth and stature was for the most part unaccompanied by sustained research, either by its members or its professional organisations”²¹. Johnson also argues that the education of accountants is localised at the cost of occupational autonomy and homogeneity, is severely practical in nature and occurs mainly within large corporate businesses, as opposed to professional schools or universities. In this respect, as discussed in paragraph 1.2.1.1, the accounting profession has since progressed in that a universally adopted body of standard has been developed and training has been formalised, including the tuition of accountancy at universities. Furthermore, and no less significant, Johnson (1972:67) opines on the influence of corporate patronage on professional accounting bodies, attributing the formation of large-scale public accounting firms to a cascade of events: the industrial development of economies, bureaucratisation, large business amalgamations and the concentration of audits. The executive councils of professional accounting bodies, Johnson claims, are dominated by representation from these large public accounting firms. Specific to this study, whilst Johnson’s claim cannot be left uncontested, it will arguably suffice to state that

²⁰ Refer to page 97 for a brief discussion on the occupational composition of members of the South African Institute of Chartered Accountants (SAICA).

²¹ Refer to paragraph 5.2.2, read together with paragraph 5.2.3, for a South African contextual consideration of the question of Accounting as an academic discipline and the position of specifically SAICA on the importance of research.

although not displaying a dominating presence, the influence of large public accounting bodies at SAICA is certainly not negligible.

3.3.2.3 Mediation

Certain products or services may call for the customer-producer relationship, in determining and catering for the need to be *mediated* (Johnson, 1972:77-86) by a third party, and in particular instances by government intervention. In this regard, mediation arises from government interference with the aim to remove from either the producer or the consumer the authority to determine the nature or conditions of the occupation. Government interference can vary in levels from minimal encroachment, for example through a system of legal aid in which unemployed legal practitioners are supported, to absolute control in which the government, in an attempt to equally distribute occupational service and through the medium of a state agency, becomes the effective employer of all practitioners who have a statutory obligation to provide a given service.

3.3.3 Other notable considerations

In summary to the above paragraphs, and reflecting on the bureaucratisation of professions, Johnson (1972:85) posits that professionals become bureaucratised (i) as a consequence of corporate patronage through the development of occupationally owned and managed professional firms; (ii) through corporate patronage from the direct employment of “in-house” professionals; and (iii) by way of state mediation through state-controlled service agencies.

All professions are today bureaucratised to some extent, regarded not as separate from traditional independent professions, but as the manifestation of social and economic development. Furthermore, the constant development of society and economies, and the related application of science and technology, generate new specialities which - over time - can translate into new professions. However, due to the prominence of bureaucratic forms, many of these professions or specialities are from the onset encapsulated within organisational professions, as opposed to traditional professions characterised in essence by independence and autonomy. Yet these organisational professions, brought about by the apparatus of bureaucracy and the need of administrative and management functions under corporate capitalism, still claim “professional” expertise in the execution of techno-bureaucratic duties, which are unrelated to, and which they do not claim, occupational independence or autonomy (Larson, 1979:178-187). In his enquiry, Larson (1979:179) cites, amongst others, hospital and business administrators, school superintendents, teachers and social workers as examples of this new form of organisational professions. Continuing from the analysis of the accountancy profession provided by Johnson, those employed by corporate entities should also fall under the organisational professional banner. The accounting profession therefore appears to be in the fairly unique position in that it,

simultaneously, potentially encapsulates members from both a traditional and organisational profession perspective; fairly unique, but not absolute, sharing the same position with other notable professions such as engineers, healthcare practitioners (such as doctors, pharmacists, physiotherapists and occupational therapists) and attorneys.

Hanlon (1996; 1997:843-844), focussing on the accountancy profession, provides another, yet related, perspective on the transformation of professions. The erstwhile social service professional, characterised by its *essentialia* of a focus on the public good and services to the benefit of society (refer paragraph 3.3.1), related well to the welfare orientated state associated with the Fordism system of wealth accumulation during the first half of the 20th century. However, in Europe and the USA, Fordism experienced a crises of legitimacy during the 1960s-1970s, largely as a result of a notable and global decline in corporate profitability due to increased competition from Japan and also within Europe. The abatement of Fordism and decline in profits forced a reassessment and adoption of a Post-Fordism (Britannica Academic, 2020) form of economic organisation which Hanlon (1996:341) refers to as Flexible Accumulation. The era associated with post-Fordism or Flexible Accumulation is credited with the transformation of the global economy, characterised *inter alia* with: a rise in flexible production based on a flexible workforce and flexible production systems associated with a decline in collective bargaining; rising income levels of skilled employees and the growing rift between skilled and unskilled workers; a shift in focus to a leaner, more efficient and focused organisational core, with the outsourcing of other activities and services; a growing appreciation of private bank credit; and an increasing awareness of macro-economic competitiveness and innovation (Britannica Academic, 2020).

The aforementioned developments favoured the accountancy profession particularly well and resulted in a notable increase in the demand of outsourced professional accountancy services, which experienced significant increases in income, but in comparison to the traditional audit service, heavily skewed in favour of “value adding” services such as management consulting (information technology, strategy, marketing, etc.) and tax services (Hanlon, 1996:343-345). For example, Hanlon (1996:343) notes a 700% increase in fee revenue (from £370 million to £2.554 billion) for the then “Big Six” accountancy firms in the United Kingdom between 1982-1994, with a centration spread of 70% in favour of auditing in 1982, but dropping to 40% in 1993. The significant rise in revenue from non-audit work brought a greater than before dependence on their clients, who can remove this work arguably at a moment’s notice, resulting in increased competition and a stronger focus on providing services to clients in economically profitable ways. This process of commercialising the accountancy function, argues Hanlon (1996:345-346), forced the reconsideration of accountancy as a “public good” profession to a commercialised profession, with a focus not on providing a service to the benefit of society (and despite the assertions of professional associations), but on executing it well and expertly so, and with a reputation of being

technically sound and commercially astute. Interestingly, Hanlon (1996:346) also credits the aforementioned with a seemingly reluctance by these commercialised professionals to perform a public watchdog function in identifying and reporting fraudulent activities. Thus an altered form of professional has emerged, and a trend witnessed not only amongst accountants but amongst other professions as well, including medicine and academia (Hanlon, 1997:360).

3.3.4 Conclusion

In summary, the elements and features regarded as critical to professions are autonomy, independence and skills. However, as discussed above, over time the essence of professions has changed and their autonomy and independence, at the least, have been partially impeded, if - as in the case of some professions - it existed at all. Therefore, the last remaining pivotal element is the existence of a homogenous and specific set of skills to distinguish one profession from another, or perhaps more importantly, from an occupation. Consequently, the notion of the repositories of knowledge by way of acquiring the necessary skills and knowledge for entrance to a profession and remaining professionally astute is critical for the continuation and development of the profession itself. Also, as briefly referred to above and to be discussed in more detail below, future professionals can receive education and training by means of one of two broad methods - either through an institution of higher education (such as a university), independent of the professional body, or alternatively under the guide of the professional body - be it through a higher education institution controlled by the professional body (such as a professional school) or directly through its employer (Johnson, 1972:29,55; Van Greuning, 1982:25,34). This study focuses on the education and training of prospective accounting professionals at universities, and as such a brief understanding of the sociology and history of universities and their relationship with professions is required.

CHAPTER 4: LITERATURE STUDY: PART 2 | UNIVERSITIES AND POWER

We must be aware of what I will call “inert ideas”²²— that is to say, ideas that are merely received into the mind without being utilized, or tested, or thrown into new combinations.... Education with inert ideas is not only useless; it is, above all things, harmful.... Every intellectual revolution which has ever stirred humanity into greatness has been a passionate protest against inert ideas. Then, alas, with pathetic ignorance of human psychology, it has proceeded by some educational scheme to bind humanity afresh with inert ideas of its own fashioning.

Alfred North Whitehead in *Aims of Education*, 1929 (as cited by Palmer *et al.*, 2010:58)

4.1 Introduction

The preceding chapter concluded with the statements that the existence of a homogenous and specific set of skills is pivotal to distinguish one profession from another and that the education and training of future professionals can occur through institutions of higher education, such as universities. As this study focusses on the education and training of prospective accounting professionals at universities, a brief understanding is required of the sociology and history of universities and their relationship with professions.

4.2 Universities

Firstly, a clarification of the usage of terms is presented. Several scholars seem to use the terms “higher education” and “university” either interchangeably or as synonyms of one another (as examples see Shay (2015:431,437); Slabbert and Gouws (2006:336,338) as well as Huisman and Morphew (1998:3,5). For purposes of this study a distinction is made between the two terms in that, as envisaged in the Higher Education Act, 101 of 1997, and within the context of higher education in South Africa, higher education includes different post-secondary education institutions, including universities (traditional and universities of technology) and Technical and Vocational Education and Training colleges (DHET, 2019:63-84). In using the term higher education, this study refers to the broader spectrum of post-secondary education, except in instances of direct or indirect quotations where the author uses the term higher education, whilst referring to a narrower spectrum. The term university enjoys a narrower interpretation of a subset of higher education institutions, as delineated and expounded below.

²² Or otherwise, also referred to as “dead knowledge” by Palmer *et al.* (2010:58).

4.2.1 Universities defined

At its broadest, a university is defined as an autonomous community of teachers and students dedicated to the pursuit and in service of the truth (Petkovska, 2010:140; Van Wyk de Vries, 1974:29). The main criticism against this broad definition is that it renders universities as autonomous in absolute terms and, apart from teachers and students, no consideration is given to any other stakeholders, particularly the society it arguably serves or the state in whose constituency it functions. A narrower definition, which appears to be more acceptable amongst scholars, includes recognition that a university is not “supra-national” and needs to take cognisance of other stakeholders, including the broader society and state (Jongbloed *et al.*, 2008:304-305; Van Greuning, 1982:15; Van Wyk de Vries, 1974:29-33). Nevertheless, and at least from a South African perspective, it should be clearly noted that the recognition of its various stakeholders and their needs should in no way be regarded as an encroachment on the autonomy of a university, in that academic freedom and freedom of scientific research are protected as a freedom of expression by virtue of its inclusion in the Bill of Rights of the Constitution of South Africa. Given South Africa’s historical political background of racial segregation and exclusion, the questions surrounding university autonomy and academic freedom are of particular importance, as universities were historically confronted with government interference during the 1950’s when the then South African government introduced legislation to establish separate universities based on the race of the students. That was an affront to academic freedom, which continued during the 1970s when frank discussions regarding political alternatives and human rights were suppressed (CHE, 2013:7-16). Internationally, academic freedom and university autonomy are also highly valued. As cited by the Council of Higher Education in its exposition on academic freedom (CHE, 2013:11-12), the now widely held classical statement on the university and autonomy made in 1957 by Frankfurter, a United States Supreme Court Judge, still holds true and reads as follows:

In a university knowledge is its own end, not merely a means to an end. A university ceases to be true to its own nature if it becomes the tool of Church or State or any sectional interest. A university is characterized by the spirit of free inquiry, its ideal being the ideal of Socrates - ‘to follow the argument where it leads’. This implies the right to examine, question, modify or reject traditional ideas and beliefs. Dogma and hypothesis are incompatible, and the concept of an immutable doctrine is repugnant to the spirit of a university. The concern of its scholars is not merely to add and revise facts in relation to an accepted framework, but to be ever examining and modifying the framework itself ... Freedom to reason and freedom for disputation on the basis of observation and experiment are the necessary conditions for the advancement of scientific knowledge. A sense of freedom is also necessary for creative work in the

arts which, equally with scientific research, is the concern of the university. ... It is the business of a university to provide that atmosphere which is most conducive to speculation, experiment and creation. It is an atmosphere in which there prevail 'the four essential freedoms' of a university - to determine for itself on academic grounds who may teach, what may be taught, how it shall be taught, and who may be admitted to study.

For the contemporary university academic and student, the above definition, however appropriate, may appear near mythical, if not foreign. A university in present times is rather more of a "multiversity" made up of several academic communities, spread across different faculties, departments, campuses and even cities or countries, brought together under a single name, in pursuit of a common goal, and subjected to uniform practices, administrators and policies. It is neither just historical or modern, but an embodiment of the age it exists in, yet an influence to a reflection of the future (Kerr, 1972:1-4). Whilst, as will be elaborated below, the pursuit of truth is still - or at least should be - central to the functioning of the university, considering the history of universities and understanding its purpose, nature and structure provides a solid contextual background before exploring pedagogy and the relationship between universities and professions.

4.2.2 A brief history of universities

Universities in South Africa, with its senates and councils respectively responsible for academic and administrative matters, are largely based on the university model established and developed in Britain (Van Wyk de Vries, 1974:34). The early history of South African universities is therefore a tale of European, and ultimately British, university history, originating from the Middle Ages (Mattingly *et al.*, 2008:473). Some scholars deem the Al Qaraouiyine University (also written Al-Karaouine), located in the Moroccan city of Fez and established in 859, as the first true and still operational institute of higher learning (Ferguson, 2011:51)²³, although Asia and the Middle East, including India, China and Persia, boast with academies as far back as the 7th and 9th centuries BC, whilst Plato established the Academy in 387BC in Greece (Peters, 2016:87). The universities at Bologna (1088), Paris (the mid-12th century) and Oxford (1209) are regarded as the first in Europe. Although secular studies in philosophy and law did occur, these universities were overwhelmingly ecclesiastical in nature, at least until just prior to the French Revolution, and responsible for the education of future government and church officials as well as the societal elite. Notably, at the time, scientific development and scholarly advancement did not take place

²³ Follow the hyperlink <http://uaq.ma/> to access the university's web page (last date of access: 11 December 2020).

at universities, but rather at separate institutes such as academies and associations (Collini, 2012:22-23). Falling under the jurisdiction of the Catholic Church, whose reach extended across all of Europe, these European medieval universities were supra-national in nature, forming societies of scholars and students. Early universities experienced isomorphism in that newly established universities were based on the model of either the University of Bologna or of Paris, largely attributed to two factors: firstly, all universities were officially constituted only by recognition of the Catholic Church, thus securing the homogenous cultural environment, and secondly they were further entrenched by the teachers of the new universities who all came from those universities established and functioning under the same conditions and practices, including curricular content and structures (Ashby & Anderson, 1966:3-4). By the turn of the 15th century universities were well-established institutions, seventy in number, spread across Europe, and formed an “intellectual commonwealth” of scholars and students with a common purpose to put the governance of society in control of educated people (Ashby & Anderson, 1966:4).

The 16th to 18th century was a period of stagnation, attributed in part to the Reformation and the rise of nationalism - a time during which, to some extent, universities lost their sense of solidarity or commonality. However, the scientific revolution of the 19th century saw a resurgence in the prominence of universities. Although the isomorphic nature of universities was constricted by their heeding to societal needs and nationalistic orientation, the common essence was still providing education (Ashby & Anderson, 1966:4-5). At that time universities were places of teaching, not research, following a non-specialised broad curriculum of classical studies. Teachers and researchers were regarded as separate; in fact, a university was not a place of research. Cardinal John Henry Newman, who attended Oxford in 1877 and who was the founder of the University of Dublin (1851) and the author of the influential *The Idea of a University*, stated that the purpose of a university was for the “diffusion and extension of knowledge, rather than the advancement thereof” and questioned why a university should have had students if the purpose was to conduct research. Research was conducted at scientific academies, not universities, with university attendance being an elitist affair, with only a small number of the population attending (Côté & Furlong, 2016:21). This was however about to change.

In 1810 the then Prussian Minister of Education, Wilhelm van Humboldt, founded the University of Berlin, now the Humboldt University of Berlin. The model implemented by Von Humboldt is now regarded by many, but not all, scholars as the archetype structure, both academically and organisationally, upon which modern universities are based, to the extent that - in referring to the Humboldt-model - Collini (2012:23) regards modern universities as a modern-day creation from that period. Under the Humboldt-model the purpose of a university changed from being an institution to educate the ecclesiastical and social elite, to being centres of higher education that include the pursuit of scientific research in not only the fields of physical sciences, but also in

humanities and social sciences (including disciplines such as history and philosophy). Scholarly achievement became noteworthy, entrenched in the hierarchical delineation of academics between lecturers and professors, with the opportunity for any junior academic to pursue the ultimate academic title of professor. A period ensued in which the German universities were hugely influential on British and American university structures. Academics and students visited these universities from across the world, which in turn became the next generation of academics and university administrators - thus the model was replicated internationally. The Humboldt-model had four distinct features: (i) Academic freedom in teaching (*Lehrfreiheit*), learning (*Lernfreiheit*) and research (*Freiheit der Forschung*); (ii) the dual function of a university being an institution for teaching and research (*einheit von lehre und forschung*), with research enhancing the teaching presented by academics; (iii) a distinct preference for a more comprehensive form of education (*bildung*) above a more narrowly focused vocational training (*ausbildung*); and (iv) the safeguarding of a university's autonomy by a state (*kulturstaat*) appreciative of academic freedom (Ashby & Anderson, 1966:290-293; Collini, 2012:22-26; Côté & Furlong, 2016:212-213).

The uniqueness of the Humboldt-model was not, and is not, flawless. Firstly, the potential dichotomy of academic freedom and state interference or control is evident, especially considering the financial support provided by governments to universities on the premise that universities serve the needs of society. Secondly a lurking tension, potentially on a fundamental level, exists between teaching subjects of a vocational nature and the drift towards teaching subjects not bearing direct vocational value. This process of academising occurs in the scholarly pursuit of obtaining a deeper understanding of subject matter once it is recognised as or included in a field of study. The conclusion is seemingly inevitable that the body of knowledge developed in this process would surpass the immediate and practical societal needs, but would nevertheless be included in the curricular content of university courses. An example of this is academics in law, tasked with training legal professionals who become legal historians and philosophers (Collini, 2012:25-27). Yet, as argued by Collini (2012:27), this pursuit to obtain a deeper, more advanced understanding of the world is what underscores the longevity and sustainability of a university.

During the same period, the number of universities in Britain, seven in number at the time of the French Revolution (1799), expanded according to the needs of industry and society. Yet, these universities, over time, also succumbed to the isomorphic pressures of dominant models to increasingly attain a universal and national character, as opposed to serving only local societal needs, conducting both research and teaching and valuing academic freedom and autonomy

(Collini, 2012:29)²⁴. The expansion of the British Empire included establishing universities in British colonies, modelled on the universities in the British Isles (Collini, 2012:24).

The University of the Cape of Good Hope, established in 1873 by legislation and granted a British royal charter in 1877, was the first university in South Africa and was only preceded by a board of examiners, then responsible for awarding certificates in a limited number of subject fields, including literature, science, law and engineering. The University of the Cape of Good Hope in itself, and similar to the University of London, was an examination body only with the right to confer degrees to students trained by various colleges for sitting in its examinations. Over time some of these colleges themselves obtained university status, the first two being the Universities of Cape Town and Stellenbosch, both in 1916. Subsequently the University of the Cape of Good Hope changed its name to the University of South Africa (UNISA) and incorporated several existing colleges, including those at Bloemfontein, Grahamstown, Johannesburg, Potchefstroom and Pretoria. However, by 1951 most of these colleges also became fully fledged universities. Nevertheless, the University of South Africa remained, but changed its focus to offering non-contact or correspondence tuition (Ashby & Anderson, 1966:344-345).

From the perspective of academic freedom and autonomy, the period from 1951, with the introduction of racial segregation legislation determining the attendance of students at South African universities along racial lines until the country's transition to democracy, was tumultuous - resulting in a fractured higher education system at the time (CHE, 2013:7-16). Since 1994 the higher education sector experienced several changes, including: the entrenchment of academic freedom in the country's Bill of Rights (Constitution of the Republic of South Africa, 1996); the reversal of legislation enforcing racial segregation at universities; the introduction of the Higher Education Act, 101 of 1997, which established the Council of Higher Education, an authoritative body with various powers and duties in respect of higher education in South Africa (Higher Education Act, 101 of 1997); the transition of technikons to universities of technology; and the merger and establishment of several new universities (CHE, 2016:37-43).

In conclusion to the above, the history of universities is therefore not a story of a drift in its essence, but of functional and structural changes - a topic which requires more exploration.

²⁴ In the United Kingdom, accounting education was the domain of professional accounting bodies and by way of correspondence courses and vocational orientated colleges. It was not until the transformation of the British higher education sector in the 1960's that accounting courses became university taught as degree offerings (Hopper, 2013:130).

4.2.3 Function and structure of universities

Arguably, no two universities are alike (Gill, 2018:105; Thompson, 2002:109), yet based on the preceding paragraphs, an attempt can be made to provide a possibly idealistic, universal function and structure of modern, public universities, at least of those established on the historical Anglo-Humboldtian model, and it reads as follows:

- (i) Universities focus on education at a tertiary level. It is a place of education at the highest, philosophical level, the centre of knowledge and the pursuit of truth, scientific in nature and highly proficient. Recognition needs to be given to the fact that not all people will gain access to or enjoy university education - this exclusion, however should not be based on financial, social or other non-academic grounds. As such, other institutions within the organisational field of higher education, including but not limited to professional colleges, corporate academies, professional schools and (specifically from a South African perspective), Technical and Vocational Education and Training (TVET) colleges, assist to fulfil the need for additional and further education and training after primary and secondary scholarly education ²⁵ (CHE, 2013:23; Collini, 2012:7; Côté & Furlong, 2016:25; Van Wyk de Vries, 1974:31). As evidence of the exclusionary nature of higher education, of which a university is part of, in 2011 only 12.1% of the South African population older than 20 years held a post-secondary qualification of any form or nature (CHE, 2016:7).
- (ii) Their function includes both teaching and research, with teaching being infused with and supported by the knowledge gained and developed by research (Collini, 2012:7; Marsh & Hattie, 2002:603; Van Greuning, 1982:15-16; Van Wyk de Vries, 1974:55; Sections 28(51) and 33 (51) of Higher Education Act, 101 of 1997). However, research should not be a tool for universities to commercialise their own activities (Côté & Furlong, 2016:27). Here, both activities deserve a more detailed analysis:

In broad terms, research can be differentiated between pure and applied research, based on four criteria: (i) Different kinds of knowledge - the role of pure research is theoretical and pursues general knowledge as a means to an end, whereas applied research seeks to solve practical societal problems; (ii) Different measurements of success - pure research is measured on the epistemological value it contributes, for example, in identifying new phenomena or ideas of general interest, whilst applied research is regarded as successful if it contributes to solving concrete practical social problems; (iii) Different social roles and

²⁵ As evidence of the exclusionary nature of higher education, of which university is part of, in 2011 and 2016 only 12.1% of the South African population between 20 and 64 years old held a post-secondary qualification of any form or nature (CHE, 2016:7).

effects - whereas pure research is responsible only to societal interests and values, applied research is an instrument in the service of the patron; and (iv) Difference in the degree of autonomy - pure research, in the spirit of the Enlightenment tradition, functions within a high level of autonomy from political, religious and economic interests. Applied research is funded by patrons (for example government agencies, private entities or public interest organisations) to further their specific goals (Roll-Hansen, 2017:536-538).

In respect of teaching at universities, and for purposes of this study, a differentiation should be drawn between education and instruction (Van Wyk de Vries, 1974:55). Historically, multiple scholars have opined on the varying and contrasting cognitive levels at which university teaching should take place. It seems common cause that scholars deem instruction (for purposes of this study defined as teaching at an instrumental level, which is application based, methodical and instructional in nature), not fit for university education (Carr-Saunders, 1954:32-33; Collini, 2012:7; Van Greuning, 1982:15-17; Van Wyk de Vries, 1974:268, 288-291), although not immutable (Van Greuning, 1982:16). Conversely, education can be broadly defined in terms of Newman's "liberal education" ideal of developing in a student a disposition towards the pursuit of knowledge; a cognitive and lifelong habit which produces, amongst others, the ability to obtain the necessary knowledge as and when required and a broader understanding of society in which the person functions (Collini, 2012:43-47). Moreover, education should not be viewed as a singular or once-off event, but as a process of learning and acquiring knowledge, focused on the learner as the only essential element (thus the lecturer is not essential to the learning process) with the purpose of the development of a person (Botha, 2001:36-37).

Yet another point of view is offered by Viljoen and Pienaar (1971:11) who suggest that a university is a place where students are moulded and where they obtain a "firmer grip on life". In this, lecturers have a teaching responsibility, opening reality to the student, and students have the responsibility of learning, thus being receptive to acquire insight in a particular discipline. Howieson *et al.* (2014:263) also argue in favour of universities educating students at a higher cognitive level, claiming that universities should equip students with the skills required to learn by themselves and to develop knowledge and wisdom through reflection and experiences gained whilst executing their trade - as opposed to spending too much time on instructing detailed information. Whichever approach a university should adopt is a matter of pedagogy and requires a more thorough discussion, done in paragraph 4.2.4 below.

- (iii) As a form of legitimisation, by way of certification of scholarly academic achievement, universities are awarded the right to confer degrees (Ashby & Anderson, 1966:345; Van Wyk de Vries, 1974:37,339-340).
- (iv) As an outward expression of academic freedom and autonomy, universities have some form of formalised governing structure, both academically and organisationally, codified in a university's founding documents, statute or constitution (Ashby & Anderson, 1966:296). From a governance perspective, the basic model of universities consists of a "two-tier" system, with a university council responsible for the administrative and organisational functioning of the university and a university senate or academic board overseeing the academic, research and scholarly activities (Ashby & Anderson, 1966:299-300; Van Wyk de Vries, 1974:39-41). For examples of this, seemingly universal, two-tier systems refer to the statutes or founding statements from a selection of universities from Australia (University of Melbourne 2009:11-14, 23 read together with; University of Melbourne, 2017:4), South Africa (North-West University, 2017:8-15; University of Pretoria, 2018:8-20), the United Kingdom (University of Portsmouth, 2020; University of Sussex, 2018:1-3) and Singapore (National University of Singapore Bill, 1980:1st Schedule).

Both the organisational and academic functions are contained in a hierarchical and bureaucratic structure, which Mintzberg (1979:348) refers to as a professional bureaucratic archetype and where the institution relies on the knowledge and skills of the professional body of individuals for successful execution of its mandate. Hierarchically, the academic structure of a university generally consists of (and in order of juniority to seniority) teaching assistants, lecturers and professors (Collini, 2012:24), with academic career progress associated with the development of professional, and not administrative, development (Mintzberg, 1979:357). Due to the specialised and professional nature of the knowledge and skills the academic individual and body, as a collective, enjoy a level of independence with a decentralised management structure, both vertically and horizontally. Structurally, and with reference to Figure 4.1 below, the professional bureaucratic archetype consists of a large, essentially autonomous, operating core of academics who are responsible for the execution of the university's teaching and research responsibilities, with a relatively small mid-management level (middle line) overseeing scholarly activities and assisted by well-established support functions (such as asset and infrastructure management, human resources, finance and legal services) and a comparably smaller techno-structure (notably information technology services - only to the extent that it is not part of the core function of the university - and functions improving the teaching skills of academics). The strategic function of a university, as with other professional bureaucracies, reflects its dualistic (academic and administrative) nature.

Interestingly, Mintzberg (1979:357, 363-364) comments that one of the unique features of professional bureaucracies is the probability that a professional may associate more with the professional body to whom the person belongs than with the organisation where the profession is being practised and consequently, given the autonomy awarded to the professional operating core, the organisation's strategy will be influenced - not only by the professional working in the organisation, but potentially also by the professional body of which the professional is a member. Mintzberg specifically presents the argument of university academics associating themselves with fellow academics, arguably through academic and scientific associations. It should therefore follow that professional associations of which these professional academics are members, could have some level of influence on the strategy of the universities where these academics practise their trade.

Whilst it may be more palatable to accept this notion with regard to academic and scientific associations, which arguably may have corresponding or aligned strategic objects relating to education, research and the pursuit of knowledge, academic professionals may also be members of professional bodies which may not have strategic objectives completely (or at least partially) aligned or corresponding to the university's academic strategy. Extending the argument to this research, some professional academics, for example, are also members of professional accounting bodies. It therefore follows that these academics will, or at least can be, influenced in their decision making by both the habits, norms and standards

of the professional accounting bodies which they associate with, as well as the education and training they received in becoming members of the said bodies. The potential influence of the professions and professional bodies on universities can therefore not be ignored and is discussed in more detail in paragraph 4.2.5.

- (v) Its sphere of influence and responsibility has a public character to it. The university, as an idea, is an institution which has developed over a long period of time. Given their essence, structure and function, as discussed in the preceding paragraphs, universities will both influence and be influenced by developments in society - and not only by the local or national societal structure in which they function, but also by that of the international society.

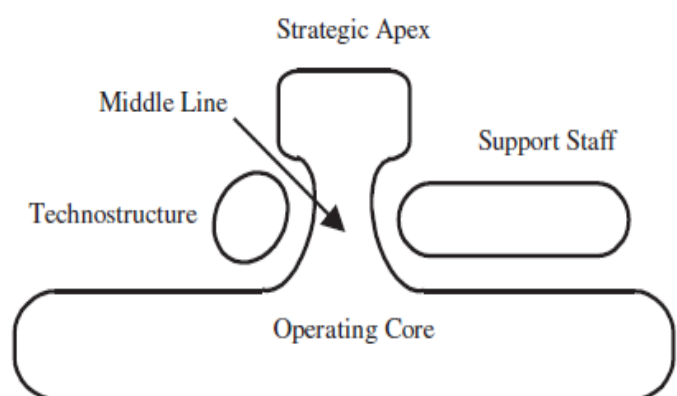


Figure 4.1: The Professional Bureaucracy

Source: (Gupta & Fletcher, 2001:774), originally (Mintzberg, 1979:355)

Many scholars have commented on the relationships between universities and society, however varying on the nature and form of the influence. As stated before, most scholars agree that within the context of academic freedom and autonomy, universities are not “supra-national” and should consider the expectations and needs of society (Jongbloed *et al.*, 2008:304-305; Van Greuning, 1982:15; Van Wyk de Vries, 1974:29-33). The identity of its stakeholders is aligned with the essence and function of a university, which is a community of scholars and students that is continually in pursuit of knowledge through teaching and research.

At a micro level the university’s primary stakeholders are the academic body, consisting of the academic professionals responsible for teaching and research, and the student body who frequents the university. At its most basic, students attend a university with the goal of obtaining an education (the necessary skills and knowledge) to secure, or at least improve the probability of employment (Gammie & Kirkham, 2008:360-361). Functionally, student graduates contribute to the civil society, amongst others, by practising their trades as consumers and paying taxes (Watson, 2007:22). The academic body, as the operating core of a university, is responsible for teaching and research (Hil, 2012:11).

At a meso level, universities influence and are influenced by the wider society. At this level Watson (2007:23) argues that universities deliver graduates for, an according to, the specific needs of various disciplines and professions; a matter that will be discussed in paragraph 4.2.5 below. Universities also need to consider the influence and expectations of the governmental authority in which constituency they function, such as the premise that governments may view universities as enablers of social mobility (Hopper, 2013:130). Consider, for example, the relationship between public universities in South Africa and the South African government, in particular the National Department of Higher Education (DHE). One of the medium term strategic goals of the South African government, and which has been delegated to the DHE, is to have a skilled workforce to support the growth of the country (DHET, 2019:14). In this, the DHE regards universities and university education as pivotal and has established or implemented various measures to assist, encourage and increase or massify university education and attendance, including and in particular providing significant public funding to universities. In addition, it funds student attendance through student loan and grant schemes, such as the National Student Financial Aid Scheme or NSFAS (DHET, 2019:18, 22-32). Considering that in 2012, 39.9% of the total income generated by South African universities was from government funding (CHE, 2016:342), the State as a stakeholder to a university is arguably not one that could be ignored.

In everything stated in the previous paragraphs, the nature and function of a university is still confined within the critical features of universities of autonomy and academic freedom and includes the aspect of, in the words of Judge Frankfurter above, “how teaching should take place”, or in other words - pedagogy.

4.2.4 Pedagogy

In the widest sense of the term, pedagogy is the enquiry into or study of education as a social phenomenon and practice (Mercadal, 2018). Waring and Evans (2015:26-29) provide a more holistic frame of reference on pedagogy. They disdain the definition of pedagogy as the “science of teaching” as being too restrictive in both referring to it as a science (they aptly provide some scholars’ argument of pedagogy as a craft and comment on the divergent positivist and interpretive perspectives of science) and to teaching only. For them, pedagogy is firstly offered as an interrelation of the learning context, the teacher, learner, knowledge and learning, with a central notion of pedagogy being a guide to learning or being any action in providing assistance to learn. They continue, claiming that pedagogy is essential in encouraging democracy in both education and society, by citing Giroux who states that:

Pedagogy is not about balance, a merely methodological consideration, on the contrary ...education...must do everything possible to provide students with the knowledge and skills the need to learn how to deliberate, make judgements, and exercise choice, particularly as the latter is brought to bear on critical activities that offer the possibility of democratic change (Giroux as cited by Waring & Evans, 2015:28).

Though education and pedagogy as a concept already existed in ancient civilisations, including that of the Chinese and the Greeks, pedagogy as an academic discipline was founded in the 19th century by the German philosopher Johann Friederich Herbart. Over time the practice of and customs relating to education experienced many changes and along geographical, cultural and sociological developments. Some of the notable changes affecting universities, especially those in Northern Europe, occurred from the 17th century onwards, a time during which progressive education policies (which made education compulsory) and mass education (massification) became the discourse and witnessed a gradual shift from the influence of humanism on education, towards rationalism and scientific method. This period, under the influence of Enlightenment scholars, also brought student-centred pedagogies to the fore. Some notable early scholars in pedagogy are John Locke, Jean-Jacques Rousseau and John Dewey (Mercadal, 2018; Pickens, 2019).

Relevant to this study, Kaplan (1989:129), in exploring teaching as a profession, emphasises the connected relationship of research, practice and teaching between academic and practising accountants (refer to Figure 4.2). Whilst studying the engagement between academics and practitioners, Hughes *et al.* (2011:40) also highlight the interrelated relationship of research, practice and teaching, albeit in a more general focus of business schools. Mohamed (2013:23), based on a literature study performed on the relationship between teaching and academic research, found a positive and complementary correlation between teaching and research, with higher job satisfaction levels recorded amongst academics who are involved in research. Similarly, in an introduction to a special academic journal edition dedicated to the topic, Jack and Saulpic (2019:457) consider and defend the positive influence research could have on teaching accounting. It could thus be inferred that an academic topic, and as such a science, develops by way of contributions from teaching, research and those in practice.

In respect to teaching, Shulman (2013:2-3), albeit from the perspective of school teachers in 1985, decries the overemphasis placed on pedagogy in teaching and strongly argues in favour of content knowledgeable educators. Content knowledge, Shulman (2013:6-7) states, refers to both the volume of and knowledge

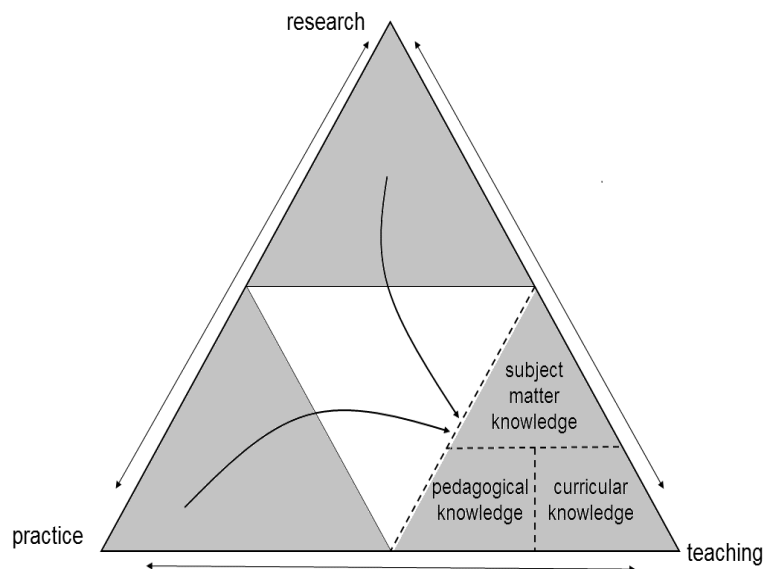


Figure 4.2: Putting content knowledge in perspective to the research-teaching-practice triangle

Source: Kaplan (1989), adapted by researcher with Shulman (2013)

itself amassed by the teacher, and suggests three categories of content knowledge: subject matter content knowledge, pedagogical knowledge, and curricular knowledge:

- (i) Content knowledge refers to knowledge of the field of science, discipline or topic being taught. The principles of content knowledge can be applied to delineate the knowledge to be understood by using available frameworks such as Bloom's taxonomy and Schwab's concept of substantive and syntactic knowledge structures. Bloom's taxonomy, a widely used framework in university teaching, specifically assessment practices, posits that learning develops over six phases - from the lower cognitive levels of knowledge, comprehension and application to the higher cognitive levels of analysis, synthesis and evaluation (Van Rooyen, 2016:3,6). Schwab divides an academic discipline into three areas: the organisation of a discipline, which delineates its academic position amongst other

disciplines; the substantive structure of a discipline, being its core theoretical frameworks and body of knowledge; and the syntactic structure, as an epistemological collective of the discipline.

- (ii) Whereas a deep understanding of the subject knowledge is vital to properly teach in a field of study, the way in which the subject knowledge is transferred through teaching, and further entrenched by the student through reading, is equally important. Shulman (2013:6-7) refers to this as *pedagogical knowledge*, which he defines as "...an understanding of what makes the learning of specific topics easy or difficult: the conceptions and preconceptions that students of different ages and backgrounds bring with them to the learning..." . Pedagogical knowledge therefore includes and reflects the ability to understand and adopt teaching methods based on, amongst other, the nature of the student body and the discipline taught.
- (iii) A specific discipline or topic is taught as part of a broader curriculum, comprising different subjects spread across several levels or years which, for a university student, culminate to the awarding of a degree or other form of certification. A curriculum taught at a university amasses a large volume of literature and resources available to both academics and students and includes many different teaching methods and approaches. An understanding of the aforementioned, termed curricular knowledge - both vertically (across levels or years) and horizontally (different disciplines or topics) - enables an academic to relate and integrate the discipline presented to and with other subjects taught in the curriculum, unmistakably to the benefit of the student.

From the above it is evident that knowledge, curricular content and pedagogy at universities will be, and should be, influenced by research and practice. Without diminishing the importance of research, this study draws on the potential influence of professional bodies on university curricula. Consequently, the following paragraphs will explore the relationship between universities and professions in general and, in particular, the relationship between universities and the accounting profession and professional accounting bodies.

4.2.5 Relationship between universities and professions

Of the abundance of available literature exploring the relationship between professions and universities, the work of many scholars and authors can be categorised into two main themes. Firstly, several scholars document and study the sociological perspectives of the professions-universities interrelation, focussing on aspects such as historical developments and the legitimisation of professions and/or higher education institutions. Alternatively, scholars examine the influence of professions on the pedagogy at universities. Whilst this study falls within the ambit of the latter, there is value in briefly considering some sociological aspects:

4.2.5.1 Sociological perspectives on the relationship between universities and professions

Universities have a long historical relationship with professions. As mentioned in paragraph 4.2.2, it was the task of early universities, since the 12th century, to prepare church and government officials for their careers. The focus on professional education at universities appears to have abated for a brief period during the early to mid-19th century with scholars such as Cardinal Newman, who promoted the concept of liberal education, as opposed to professional education (Collini, 2012:44-45) and the spread of the German higher education (Humboldt) model, which emphasised the ideal of universities of institutes of higher learning (Collini, 2012:24). However, around the same time, due to an increasing need for higher education from the mainstream society, and with a demand for a more career-focused education, professional education experienced a resurgence in both Europe and America. This was to the extent that even traditional universities such as Oxford and Cambridge, who resisted the incorporation of profession-specific education, started to rework their curricular content (Mattingly *et al.*, 2008:477,480-472,487). Of course, the historic absence of education for professions at universities does not mean future professionals did not receive instruction in becoming professionals. The Greeks and Romans, for example, originally had individual apprenticeships - think Quintilian (Roman law and rhetoric) and Hippocrates (medicine) - which later expanded to more formalised places of instruction (Brubacher, 1962:47-50). During medieval times professional training, notably for lawyers, doctors and theologians, occurred at universities, but was preceded by a bachelor's study in liberal arts. However, particularly at English universities, the Renaissance period saw professional training at universities being substituted by Inns of Courts and Chancery (law) and the Royal College of Physicians (medicine), seemingly because of curricular neglect in favour of teaching more universal subject matter (Brubacher, 1962:52-54). At the beginning of the 19th century only three recognised professions existed: theology (and by extension university teaching), law and medicine (Larson, 1979:4-5).

The rise in industrial capitalism and the institutionalisation of capitalism towards the turn of the 20th century resulted in an increase in the number and prominence of professions and was signified by the objective legitimisation of competence (Larson, 1979:2,5-6). Notably, in England the Institute of Chartered Accountants was established in 1880 (Larson, 1979:246). The increase in the number of professions also coincided with an upsurge of scientific and technological progress, rendering professions with longer periods of training, a growing technical orientation and increased ambitions of legitimacy and professional recognition (Brubacher, 1962:65). Consequently, due to the status associated with university education, many occupations and professions opted to have their training done at universities (Gammie & Kirkham, 2008:359). Through the provision of education at universities, and given a combination of training and

research, a profession obtains not only an institutional platform to further develop its knowledge and technological base, but also acquires cognitive and technical legitimisation derived from social capital afforded to institutes of higher education by society (Larson, 1979:136). Internationally, the accounting profession is no exception. Whilst some professional accounting bodies make provision for a non-university route of entry into the profession, many professional accounting bodies, including SAICA, require either a degree for entrance, or even more so a degree dedicated to accountancy or similar training (Gammie & Kirkham, 2008:357). Moreover, Gammie and Kirkham (2008:357) state that, albeit in the early 2000's, the professional accounting bodies originally based in the United Kingdom²⁶, despite not having a degree-only entry requirement, still recorded a student body with degrees ranging between 50% and 95%. Given the focus of this study, the historical context of the relationship between universities and accounting bodies in South Africa will be explored in more detail in paragraph 5.2.2.

4.2.5.2 Pedagogical considerations regarding the relationship between universities and professions

Educators of any professional discipline could, or arguably should, be interested in exploring the role of educators in that specific field (Wilson *et al.*, 2008:103). Also with the existence of academic chairs for professional training, including Accounting Education, Engineering Education, Legal Education and Medical Education (Wilson *et al.*, 2008:105), evidence suggests that this is indeed the case. In their apologetic of Accounting Education Research as a separate academic discipline, Wilson *et al.* (2008:107-108) make the case that, as accounting exists as a field of professional practice and, as the language of business, it is of universal social importance. Moreover, given the influence of their work and the numerous reports of accounting irregularities, inadequately educated accounting professionals can cause significant societal harm. Consequently, training in the discipline is important for the profession and also in the public interest. However, the education of accounting professionals should be done with consideration of both the technical content as the adequacy of the pedagogy to present the accounting curriculum. These broad considerations are the focus of Accounting Education Research. Thus Accounting Education Research is concerned with a study of education in the discipline of Accounting. Whilst a broader study regarding pedagogical considerations for professional education can certainly be made, given the focus of this study, it is deemed appropriate to limit this discussion to the pedagogical considerations of Accounting Education.

²⁶ These bodies are the Institute of Chartered Accountants of Scotland (ICAS), the Institute of Chartered Accountants of England and Wales (ICAEW), the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA) (Gammie & Kirkham, 2008:357).

As a discipline in itself, Accounting Education is well established, recognised in academia and boasts with dedicated academic conferences and several accredited academic journals focussing on the discipline. Furthermore, various research projects have been conducted with either a specific focus on the education of accounting students at universities²⁷ or with a broader university wide educational focus, but included the education of accounting students²⁸. From this vast body of knowledge the following paragraphs will explore a selection of pedagogical considerations deemed appropriate for purposes of this study, broadly delineated and focusing on subject matter and curricular pedagogy, as defined in paragraph 4.2.4 above (although the topics do tend to overlap in the work of the scholars discussed below).

Subject matter and curricular knowledge

In 2006, potentially with the intent to provoke critical thinking in respect of the subject matter of modules presented to students pursuing a professional accounting career, Fellingham (2007:161) and Demski (2007:154), both professors in the field of accounting, questioned whether accounting should be regarded as an academic discipline at all. Raising the issue of a prevalence for a rules-based, vocational orientation in accounting curricula at universities, Fellingham (2007:160) decries the lack of scientific contribution made within the field of accounting and argues that accounting has been reduced to a “different class citizen” at universities who benefits from “university residence”, but “does not feel responsible for making legitimate scholarly contributions”. This, he remarks, renders accounting with reduced legitimacy and respect regarding scholarly matters. Perhaps more scathing is Demski’s (2007:156) view that accounting, as taught at universities, is an “ever-narrowing, insular vocational enterprise”. Suggesting education in general to be a credence good²⁹, and narrowing his argument down to accounting education, he holds that the ambiguous nature of and pressure related to accounting education

²⁷ Examples of Accounting Education specific research projects are research conducted by Professor David Solomons in respect of the education and training of accountants in the United Kingdom (the Solomons Report), work done by the Accounting Education Change Commission and a study by several scholars within Australia in respect of the education of accounting professionals within Australia (O’Connell *et al.*, 2015:v-vi; Wilson *et al.*, 2008:106).

²⁸ Refer to the report issued by the Commission of Inquiry into Universities as an example of a general inquiry into *inter alia* the education and training of professional occupations (Van Wyk de Vries, 1974:268-297), including professional accountants (Van Wyk de Vries, 1974:277-278).

²⁹ Credence goods refers to products and services of which the value and other characteristics are difficult to assess at any time before and after the acquisition thereof. Credence goods can be contrasted with other categories being “search goods”, being products and services of which the values can be determined before acquisition, and “experience goods”, that is products and services of which the value can be evaluated after acquisition. Credence goods has two notable features: (i) the supplier of the service or product has superior knowledge over the customer in respect of the inputs required to deliver or produce the service or product; and (ii) even after receiving the product or service, the customer is still not able to evaluate the value or quality of the goods. Other examples of credence goods are: specialised or tailor-made financial products, which cannot be compared with other seemingly similar products, and even management accounting services (Causholli *et al.*, 2013:573-574; Leyens, 2011:35; Weissenberger, 1996:2).

motivates the pursuit of performance measures built on “quasi measures” such as employment rates, professional examinations results (in his case that of the American Association of Certified Public Accountants; in South Africa a similar analogy would be the professional examinations for admission to SAICA, CIMA or ACCA), student evaluations and peer-based reviews - consequently resulting *inter alia* in an over-emphasis of entry-level career training. To support his view, Demski (2007:153-155) highlights several examples, including the rules-based curricular content of accounting subjects, the “extensive and intrusive” relationship with the accounting profession, the commercialisation of the university model and the absence of history and foundational teaching in the curricula of university courses.

Extending his criticism to accounting research, he decries a lack of innovation and variety in research and the homogeneity and narrowness of academic journals. Williams (2004:513-516) and Macintosh (2004:539-540) agree with Demski’s assertion, but provide some alternative perspectives. In what Macintosh (2004:530) refers to as the “informational perspective”, Williams argues that the role of the professional accountant has changed from traditionally that of being an assurance provider and regulator, thus monitoring the behaviour of management on behalf of shareholders and other stakeholders, to one of providing information vital to the modern free market economy. This change in role resulted in accounting firms expanding their product offering to business advisory services, with accounting research following the trend to focus on vocational issues and, according to Williams, at the cost of scientific rigour³⁰ - ultimately delivering a generation of ill-educated professionals who are not equipped for their vocational responsibilities, but rather focussed on generating fees.

Macintosh (2004:535-535) provides a more socio-philosophical perspective on the state of accounting education. Drawing from the work of Friederich Nietzsche, in particular his theory of the “will-to-power” (which argues that man has an intrinsic desire to exhibit power with the aim to preserve and cultivate a certain way of reality), as well as from Michel Foucault’s work on power (which will also be discussed in paragraph 4.3 below), he argues that the behaviour of a number of influential scholars (such as academic journal editorial members) to preserve the *status quo* of the informational accounting approach, comes at the cost of critical accounting thought. On the criticism raised by the aforementioned scholars, each seems to provide a somewhat similar solution through innovative, foundational and critical research in accounting, driven by accounting scholars (Demski, 2007; Fellingham, 2007:161-163; Williams, 2004:517), with Macintosh (2004:538) expanding his comments to considering a linguistic approach to accounting research.

³⁰ Williams (2004:516) provides a powerful analogy for his argument opining that, had the medical research progressed in the same way, bloodletting would still have been the preferred cure for non-scientific illnesses, but administered at higher professional fees.

Similar views are shared by Chabrak and Craig (2013:101) and Hopper (2013:128,131), who also disapprove of the technical, vocational and rules-based teaching approach of accounting at universities - further highlighting a narrow curriculum aligned to professional training and calling for a more critical pedagogical approach to be implemented. Hopper (2013:128), however, denounces the details of the pedagogy suggested by Chabrak and Craig, including their drive to disapprove of capitalism (2013:92-95) as rhetorical, crude and questionable. Graham (2013:120) appears equally critical in his prognosis on the teaching of accounting at universities, also mentioning the commercialisation of the university model and the influence of the accounting profession on accounting education, but he offers an alternative solution.

Building on the linguistic approach suggested by Mackintosh, Graham (2013:123-114) proposes that accounting should be taught as a language, which has specific benefits such as: allowing for opportunities to draw from other academic disciplines, including history, law, art and psychology; moving away from an economics only orientation; and allowing for the possibility of establishing historical context³¹. Graham is not alone in this suggestion. Bloomfield (2008:433) also advocates for accounting to be treated as a language, focussing his attention on accounting standards and the role of standard setting bodies. In his analysis Bloomfield (2008:435) concludes that, if accounting is treated as a language, as in the case of other languages, the disconnect between the teaching and research causing some to argue (i) either against it being taught as an academic discipline, (ii) only focussing on the instruction thereof instead of research; and (iii) to rather focus on approaches to teach it - views similar to that of many scholars listed in this study erstwhile and beyond.

In exploring the varying roles of universities and accounting firms (as professional training providers) in educating professional accountants, and based upon the perceptions of Australian accounting practitioners, students, academics and professional bodies, Howieson *et al.* (2014:264) emphasise the active involvement of universities, professional accounting bodies and practitioners (as employers) in the education and training process. Drawing on the categorisation

³¹ Interestingly, although outside the scope of this study, whilst citing the work of Case and Wright (1997), Graham (2013:124) delineates five aspects required for critical thinking in respect of a topic: (i) adequate background information; (ii) knowledge of the criteria to apply in considering alternatives; (iii) knowledge of elementary critical thinking concepts (such as constructing logical arguments, differentiating between induction and deduction and awareness of different philosophical perspectives); (iv) knowledge of thinking strategies (including reframing, adopting multiple perspectives and employing graphical tools to organise ideas); and (v) developing habits of mind conducive to critical thinking (amongst other, open mindedness, inquisitiveness, an inquiring mind and respect for intellectual discipline).

of knowledge provided by Woronoff (2009)³², they suggest a delineation of accounting knowledge as follows:

- *Substantive knowledge* - the rules, norms and standards in respect of various topics such as and including accounting (International Financial Reporting Standards), auditing (International Audited Standards) and relevant legislation (for example, tax laws); and
- Making a two-fold distinction in respect of *practical skills* - (i) the ability to execute those tasks performed at an accounting practice, such as the drafting of financial statements and performing audit activities; and (ii) displaying a contextual appreciation of professional practice and behaviour, such as comprehending the impact of accounting policies on an entity's activities.

The researchers also drew a distinction between technical and non-technical (or generic) skills (Howieson *et al.*, 2014:267), although they failed to clearly link this distinction from the distinction provided by Woronof (although it can arguably be regarded that technical skills generally align to Woron's substantive knowledge and generic skills to his reference of practical skills). Whilst technical skills were wilfully only broadly defined as operational skills to carry out certain work and learning activities, their study elsewhere also included bookkeeping skills and familiarity with computer software such as Microsoft Excel and electronic bookkeeping packages (Howieson *et al.*, 2014:267-278). In the contrary, and due to the diverse nature thereof, the researchers elaborated on their understanding of non-technical skills, and with reference to the professional skills listed in paragraph 13 of the IAESB's IES3, *Professional Skills and General Education*, to include, amongst other, communication and presentation skills, planning and organising, problem solving, self-management and team work (Howieson *et al.*, 2014:267,269). Acknowledging the seemingly dualistic role of universities to equip students with both substantive technical skills and "life-long learning skills", the study found that universities are expected to develop both technical and non-technical skills of students (Howieson *et al.*, 2014:270). However, the researchers also recognised that the pedagogy of many universities remain unchanged, largely due to the emphasis of preparing students for the technically based professional examinations required for admittance to professional accounting bodies (Howieson *et al.*, 2014:261). Referring to the wide range of careers which future accounting professionals can pursue, Howieson *et al.* (2014:273)

³² In considering the transactional skills required by law students, Woronoff (2009:3-4) subdivided knowledge in three categories: (i) *substantive knowledge* in respect of topics required for the technical execution of a specific occupation or profession; (ii) practical skills, reflected in the ability to perform the required tasks (such as presentation or negotiation skills) and the ability to contextualise the professional role (for example understanding the language of and rationale behind certain transactions); and *expertise*, that is the required faculties (both cognitive and behavioural) to be professional.

conclude that the ever changing accounting environment renders rule-based knowledge obsolete, and suggest that universities should rather focus on developing critical analysis, independent thinking and reflective skills, whilst using technical accounting knowledge to provide practice contextual background.

The focus of accounting education is certainly not only on the subject matter of accountancy. In his study of pre-qualification education of registered accountants and auditors in South Africa, Botha (2001) provides a normative assessment of the accounting education provided to students at South African universities, the subsequent practice orientated training received and the professional qualification examinations written. Interestingly, in his assessment and without providing justification for this potential limitation in his study, Botha (2001:35) only considers the education of students pursuing membership at SAICA and the then Public Accountants and Auditors Board (PAAB), the predecessor of the current Independent Regulatory Board for Auditors (IRBA), as opposed to including students pursuing membership at other professional accounting bodies as well. A possible reason for this seemingly omission may be the perceived dominance³³ which SAICA enjoys in South Africa, from both a numerical and reputational perspective, in comparison to other professional accounting bodies present in South Africa - including CIMA, ACCA and the South African Institute of Professional Accountants, although an assertion of this scope limitation is certainly warranted in his study.

Botha (2001:39-41) provides a useful subdivision of education required by prospective accounting professionals in three categories: (i) knowledge, consisting predominantly of the technical training received by students during the period visiting universities; (ii) professional skills, encapsulating an array of attributes required to attain professional competence; and (iii) attitude, referring to the non-cognitive attributes displayed by a professional during given situations. Botha (2001:38, 53) states and concludes that professional accounting education overemphasises the acquisition and assessment of technical knowledge, seemingly with little regard given to the development of non-technical skills at universities, especially considering his opinion that the development of skills required by professional are primarily the concern of the practice environment. This is in stark contrast to the views presented by Howieson *et al.* (2014) above, advocating for universities to be involved in developing both the technical and non-technical skills of accountancy students. Interestingly Botha (2001:38, 50-51), in citing Gloeck and De Jager (2000:29), also places the onus on professional accounting bodies to prescribe the education requirements, both in knowledge (technical) and skills (non-technical), of aspirant professional accountants, but at the same time warning against accounting programmes at universities becoming mere preparation courses for students to pass the qualification examinations. This potential dichotomy is especially

³³ Refer to paragraph 5.2 for a discussion of notable professional bodies present in South Africa.

prevalent considering, amongst other, the apparent dominance of SAICA within the South African accountancy profession, its dedicated accountancy-degree only entry model (refer paragraph 4.2.5.1 above) and the perceived nature of education, including accounting education to be a credence good, and is a matter to be discussed in more detail in paragraphs 5.2.2 and 6.4 below.

Other scholars also directing their research to South African accounting education (but on topics not focussed on accounting as a subject) and who make reference to the relationship between universities and professional accounting bodies include Joubert *et al.* (2009, taxation), Van Rooyen (2016, assessment practices at accounting schools), Maughan (2016, development of generic skills through offering a capstone course), Venter and De Villiers (2013, the pervasive influence of professional accounting bodies on accounting academics) and Van der Merwe *et al.* (2014, a comparative study of different pedagogies followed at SA and UK universities in respect of accounting education).

From the above it appears rather clear that accounting education at universities has a strong vocational focus in preparing students for their entry-level careers as accounting professionals, a function similar to that of a professional school. However, whether this focus should be examined at all is a valid question. After all, the end result of such training, or education, is a fully prepared individual equipped to execute her or his immediate professional task. In responding to this, Carr-Saunders (1954:31-33) concurs that educating professionals at universities and traditional professional schools prepare individuals equally equipped based on professional skill, acknowledging that modern universities are often a “federation of professional departments” with “degree courses of instruction in the art and practice of the profession”. However, he regards professional schools as universally unsatisfactory, as the professional interests and efficacy dominates the entire course and a professional school cannot give what a university education provides - in that university education provides opportunities to enlarge a student’s frame of mind, obtaining a fuller epistemological understanding and interacting with students with other vocational and professional interests, thus broadening a student’s perspective. Thus university education becomes a safeguard against a narrowing, career-dominated focus, but only if the pedagogy followed allows for such a broader orientation.

4.2.6 Conclusion

The relationship between universities, as actors in the establishment and maintenance of a profession, and other institutional structures within professions, includes an interaction in respect of occupational control of professions. To fully consider this relationship, there is benefit in putting some consideration into the concept of power.

4.3 Power

Throughout the above discussions regular reference was made to the concept of power, notably its connection with legitimacy (paragraph 3.2.1.1) and the role of power in coercive isomorphism (paragraph 3.2.1.2); and occupational control (paragraph 3.3.2). Although the notion of power is generally understood, the manner in which power relations are established is arguably more complex and hence deserve some attention. To explore how power relations are established, the work of the philosopher Michel Foucault on the genealogy of power in *Discipline and Punish: The Birth of the Prison* (Foucault, 1979)³⁴ and his further explications on the matter in *The Subject and Power* (Foucault, 1982) are used. The work of Foucault will be read in dialogue with the work of Critical Theorist Jürgen Habermas, in order to provide helpful illumination of the topic³⁵.

Foucault's examination of power largely revolved around aspects concerning the relation between power and the subject, i.e. the individual who is subjected to the power (Foucault, 1982:777-778). Foucault (1982:788) provides a conceptualisation of power: "it is a way in which certain actions modify others". Power has to be enacted and, although possibly as a result thereof, power is not a manifestation of consent or the repudiation of freedoms. For Foucault, power is omnipresent in society. Habermas agrees, furthering the idea by suggesting that power is established in a wide spectrum, ranging from inconspicuous, subtle ways to explicit and coercive domination, both in structure and historical development.

From a structural perspective, Habermas posits that power manifests either as a feature of *speech action* or as an instrument of *system integration*. As a feature of speech and in his Theory of Communicative Action, Habermas states that power is manifested through a continuum of speech actions stretching between commands establishing power by the threat of force, or based on normative authority (thus by coercive means), and those commands establishing power by rational and moral authority (thus by docile means). From the perspective of system integration, power is infused within existing vertical social structures, including established economic and political systems (Ingram, 2006:263).

It is furthermore useful to understand the types of power as identified by Foucault. In his earlier works, Foucault identified two forms of power, namely sovereign power and disciplinary power, whilst a third form, pastoral power, was identified only later. Although emerging in historical

³⁴ *Discipline and Punish* culminates in Foucault's views of prisons, as penitentiaries and carceral systems, but his analysis and arguments leading up to his concluding arguments on concepts of and relating to power can be applied to a broader sociological context.

³⁵ Foucault's lifelong work relating to power should be understood in terms of the key and pivotal relationship between power and knowledge, which is infused in much of his work. For Foucault, knowledge is intrinsically linked to power as (i) those in power assume the authority of truth and (ii) those in power have the ability to make or determine truth (Lilja & Vinthagen, 2014:101).

phases, these three forms of power do not necessarily replace each other. Parallel to the aforementioned, Foucault also drew a separate set of classification, differentiating between suppressive power and normalising power (Lilja & Vinthagen, 2014:101,110).

Sovereign and disciplinary power

For Foucault, the demonstration of authority and power shifted with the rise of humanism³⁶ away from the 18th century spectacle of public punishment and execution, with the purpose of restoring sovereign hierarchal power relations, to more sophisticated, subtle and complex methods of executing power with the intention to manipulate and control behaviour in modern and post-modern times (Foucault, 1979:3-23; Ingram, 2006:244-246)³⁷. Therefore, where sovereign power and authority was previously revealed through the public display of punishment, the more modern forms of disciplinary authority and power are displayed through various and more generalised means of discipline in a broad spectrum of places such as prisons, military barracks, schools and factories (Rouse, 2006:100). In modern and post-modern times, the goal of discipline (i.e. to control or manipulate behaviour) is attained by achieving a “docile body” through continuous coercion, expressed according to the prevailing conditions and context. In the work of Foucault, the establishment of a discursive norm is critical to disciplinary power. In this regard disciplinary power shapes individuals and the collective according to a particular or identifiable norm in such a way that the behaviour of individuals becomes homogenised; the normalised behaviour is internalised and replicated and as such becomes a discourse of normalised conduct. This discourse of normalised behaviour is the essence of Foucault’s criticism against humanism. Foucault argues that the attraction of freedoms (or emancipation) brought by the philosophy of humanism occurs at the cost of imposing homogeneity, and to the expense of those who do not conform to the discursive norm (Ingram, 2006:244; Lilja & Vinthagen, 2014:109). In this,

³⁶ Humanism, as a worldview or philosophical framework, originates after the Middle Ages from the late 13th century Renaissance period with scholars recognising the inherent value of the human being, thus the human being taking central value, distinct from ecclesiastical worldviews such as Christianity (Black, 2002:272, 292). One result of Humanism is the political emancipation of the “rights of man”, encapsulated by the words of Jean-Jacques Rousseau who stated in his 1762 treaty *The Social Contract* that ‘L’homme est né libre, et partout il est dans les fers’ (‘Man is born free, but is everywhere in chains’); and John Addington Symonds (1898) defining humanism as “a new and vital perception of the dignity of man as a rational being apart from theological determinations, and in the further perception that classic literature alone displayed human nature in the plenitude of intellectual and moral freedom” (as cited by Davies, 2008:25, 22).

³⁷ In the first chapter of *Discipline and Punish*, Foucault describes in vivid detail the public torture of execution of Damians, a man found guilty of regicide (Foucault, 1979:3-6). Thereafter he proceeds to provide a loose historical progression of punishment to less physically severe and public forms of execution and punishment, the disappearance of the public spectacle and the removal of the body as the object or focus of punishment to a more rational system of the suspension of rights or freedoms (Foucault, 1979:8-22). Gallows, flogging, scaffolds and the guillotine gave way to an evolving penal system which included forced labour and imprisonment, with the occasional, but hidden, capital punishment.

knowledge of, and concerning, aspects of the discursive norms becomes vital and it forms a strong dynamic with power, a topic which dominated much of Foucault's work (Rouse, 2006:95). Habermas is in agreement with Foucault in his critique of a discursive societal norm, but in contrast to Foucault, Habermas attributes normalisation in disciplinary societies not to humanism, but to "social pathologies" brought about by class orientated societies, such as capitalism. Habermas, however, shares Foucault's disdain for the adverse impact that dividing practices and the hierarchies of knowledge have on societies. Habermas further opines that this division of knowledge and expertise, as well as manual and intellectual labour, encourages the formation of vertical management structures, normalisation, conformity and rigid discipline (Ingram, 2006:251).

According to Foucault, discipline is exerted in various ways, specifically through (i) *the art of distributions*; (ii) *the control of activity* and (iii) *the organisation of geneses*. Whereas the art of distribution refers to the physical (such as prisons, schools and factories) or metaphysical (class, bureaucratic or other social) structures put in place to establish or enhance the distribution of disciplinary power (Foucault, 1979:141-148), the control of activity amplifies the ability of the authoritative figure to exert control over the subjects' actions by means such as timetables and normalised behavioural routines (Foucault, 1979:149-156). Lastly, the organisation of geneses denotes structures and systems put in place to mould, form or train individuals (such as students and apprentices) under the authority of "masters" and by means of including staged progress and exercising (Foucault, 1979:156-162).

Additionally, three key elements critical to the success of exerting disciplinary power, or in Foucault's words "the means of correct training", are (i) hierarchical observation; (ii) normalisation of judgement and (iii) examination. In a physical manifestation of power, Foucault (1979:170-177) provides various examples of how subtle and less discreet arrangements of structures and buildings advance coercion and discipline - the location of a captain's tent in a military camp; the layout and architecture of schools and class rooms, factories, hospitals and workshops; and the ordering or regimenting of individuals according to selected norms - all through the mechanism of observation. In modern times, this notion is displayed, amongst others, through the installation of surveillance cameras (Hillier, 2012:55-56) and electronic surveillance of online activities (Feigenbaum & Ford, 2015:58). Through the normalisation of judgment, Foucault (1979:177-184) describes how human society establishes sub-level penal systems or intra-societal corrective norms, which are used to measure behaviour and performance and apply sanctions in the event of deviance or non-compliance, with the aim to correct or improve the non-conforming behaviour.

These norms, used to evaluate, compare and rank behaviour and performance, are defined on spectra ranging between the negative and positive, or the good and the bad, but are ultimately homogenised in nature. This behavioural distribution has a two-fold purpose - whilst the negative is punished or sanctioned, the positive is rewarded. Thus, through a process of normalised assessment in judging both the negative and positive, the behaviour of subjects is continuously being moulded through discipline. Examination combines the elements of the aforementioned in that, through ritualised or ceremonial mechanisms of observation, individuals are assessed, based on established norms, and punished or rewarded accordingly, all formalised through a process of documentation and record-keeping (Foucault, 1979:184-194). For Foucault, examination is a vivid display of the relation between power and knowledge, with those in power establishing a version of knowledge as truth and as a norm to judge behaviour. On examination, Foucault concludes as follows: “At the heart of the procedures of discipline, it manifests the subjection of those who are perceived as objects and the objectification of those who are subjected” (Foucault, 1979:185). Furthermore, to paraphrase the words of Foucault (as cited by Golder, 2007:173), this subjectification by way of the “extraction and production of a truth, binds one to the person who directs one’s conscience.”

Central to Foucault’s views on disciplinary power is the phenomenon of the Panopticon (Foucault, 1979:195-228). In its original idea, the Panopticon, derived from the two Greek words combined meaning “all-seeing”, is type of building devised by the legal scholar and social reformer Jeremy Bentham in 1791, with central surveillance and the invisibility of the surveyor being its key features. In its penitentiary version, the Panopticon consisted of a closed circular structure, with the cells placed around the outside of circumference. In the centre of the building was a tower which housed the guards. The building was constructed in such a way that the prison guards were enabled to observe prisoners from their vantage points within the inner tower, but the prisoners were unable to see the sentries. From this central point of observation, the whole building was visible,

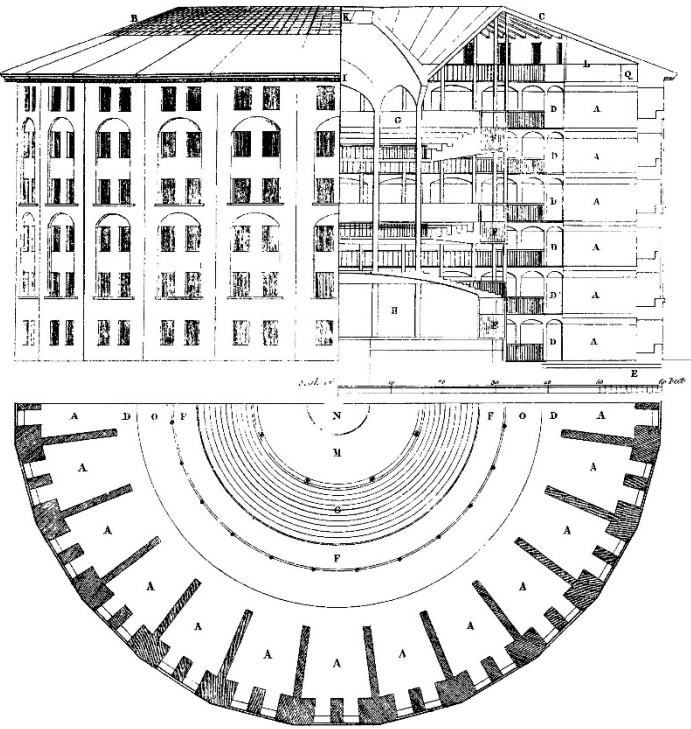


Figure 4.3: Bentham’s Panopticon

Source: Wikimedia Commons (Originally: Foucault (1979: plate 3))

nothing was hidden. The prisoners were therefore subjected to the constant possible observation by guards, without knowing when and whether they indeed were being observed. Bentham was of the opinion that if the prisoners knew that they were under surveillance, but did not know exactly when, they would discipline themselves out of the fear of being punished in the event of being caught doing wrong. Bentham's aim with the Panopticon was thus to develop a system through which the mind and behaviour of prisoners, instead of their bodies, are controlled (Miller & Miller, 1987:1-6; O'Donnell, 2020; Ruth, 2020).

The Panopticon, which originates from Bentham as a physical structure, obtains a meta-physical meaning in Foucault's work in that it ideates a system of the sensing of an ever-existing gaze by, not only those in positions of power, but potentially also those enabled to judge peer-behaviour. For Foucault, the panoptic system could be observed in modern day classrooms, cities and factories, designed to make supervision easier. In the panoptic systems, subjects adopt the role of both subjector and subjected. With the knowledge that their behaviour can be monitored at any time, people subdue and adopt their own behaviour through the process of internalisation. In particular, Foucault criticised this panoptic behaviour of self-regulation in that it encourages the continuance of the *status quo*. In Bentham's Panoptic systems, control is established over people's minds and, consequently, their behaviour - hence evolving from a power blockade to a power mechanism, with the sole aim to control or influence the behaviour of individuals. Thus various techniques and mechanism emulating the metaphor of the Panopticon result in the society policing itself, as best stated by Bur and But (as cited by Freshwater *et al.*, 2015:7): "The Panopticon's efficiency and innovation is that prisoners - who live with the constant knowledge that their behaviour might at any moment be scrutinised - come to internalise the 'gaze' of the guard and thus incorporate this monitoring and control into their own selves".

Pastoral power and biopower

The historic and wide spreading of Christianity, according to Foucault, did not only present society with a new form of ethical framework (refer to the brief reference to the related Protestant Work Ethics in paragraph 3.1 above), it also established a new form of power relations which is still infused and prevalent in modern society. Referring to the ecclesiastical leadership role of a pastor, Foucault argues that this new form of power, being part of the power category he delineated as "bio-power", has particular characteristics different from sovereign and disciplinary power. At its core, the aim of pastoral power is to save or protect in physical or psychological form, the community as a whole and the individual, manifested through various ways such as better health, increased well-being and social welfare. It functions not through impersonal and generalised laws, but through an understanding of the minds of the individual and is continuously active on a daily basis. Although it originated from the Christian pastorate, pastoral power developed outside the

ecclesiastical into modern forms of governmentality, and beyond the apparatus of State itself (Dolan, 2005:373; Foucault, 1982:783; Golder, 2007:167,172).

Throughout his work, Foucault also makes use of the term biopower which, according to Lilja and Vinthagen (2014:107) and together with sovereign and disciplinary power, completes his power triangle. As its core differentiation, biopower controls or governs whole societies or nations, as opposed to at a level of individuality. It is exercised by state organs, but also by other public and private institutions and concerns the matters of human life including, amongst other, social, environmental and economic conditions - matters concerning standards of living - and includes three elements: (i) establishing a discourse of truth regarding a specific critical feature of life; (ii) presenting strategies addressing the achievement of the particular discourse; and (iii) providing conditions for individuals to take ownership of or to subject themselves to the process of achieving the particular discourse (Lilja & Vinthagen, 2014:109-110, 118-119). However, in its constructive nature, biopower is pastoral (Lilja & Vinthagen, 2014:119). Biopower and pastoral power thus have commonality in their concern for human well-being, although with a different focus: with biopower the focus being the collective, with pastoral power control is extended to the individual. In this regard, pastoral power is arguably an extension of biopower.

Resistance to power

According to Foucault, the essence of resistance is freedom, as power, being the target of resistance, can only be exerted over subjects who are free. "Where there is power, there is resistance" states Foucault (as cited by Dolan, 2005:375), dedicated to challenging and establishing the limits and ever changing possibilities of current human thought (Dolan, 2005:375). For Lilja and Vinthagen (2014:111) resistance to power and authority is a part of a functioning society, citing Hoy who states:

From the poststructuralist perspective, a society without resistance would be either a harmless daydream or a terrifying nightmare. Dreaming of a society without resistance is harmless as long as the theorist does not have the power to enforce the dream. However, the poststructuralist concern is that, when backed by force, the dream could become a nightmare.

Foucault (1982:780-781) argues that relations of power can be understood by investigating the nature and similarities of resistance to and attempts by subjects to dissociate themselves from the power relations, concluding that the resistance is not an attack on the institution or person who exerts the power, but rather against the technique or form of power; and also not against the "chief enemy", but against the immediate power - those who exert the power directly over the subjects. Here, Foucault (1982:781-782) identifies three types of struggles: (i) against domination;

(ii) against exploitation; and (iii) against subjection or submission. Whereas the struggles against domination and exploitation were in reaction to suppressive power, the latter is the more prevailing of the three in modern times, which Foucault (1982:782-785) claims was as a result of authorities exerting pastoral power. Lilja and Vinthagen (2014:112-121) elaborate on the resistance against the identified types of power as follows:

- *Sovereign power* seeks to create subordinate subjects through prohibition and establishing limits of behaviour, and for fear of punishment. If necessary, subordination is established through the monopoly of violence and force. Resistance to sovereign power constitutes illegal acts and activities of a deviant nature with the specific aim to undermine the holder of sovereign power. Whether acting as individuals or a collective, resistance against sovereign power can vary from peaceful to violent and hidden to public, and includes strikes, boycotts, political revolutions and acts of terrorism.
- The aim of *disciplinary power* is to shape and build a new subject, to increase normative productivity and effectiveness, through *inter alia* establishing normalised behaviour, training and examination. Resistance to disciplinary power can take many forms, including (i) openly refusing to participate in or challenging the establishing of the social discourse; (ii) avoiding and escaping the achievement of a particular discourse (for example, through the process of mimicking or recluse); (iii) prolonging or destabilising the process of achieving the normative (for example, foot-dragging, passive resistance or disloyalty); (iv) reverse discourse, i.e. establishing alternatives to the dominant discourse, based on the same attributes of the dominant discourse (for example, the example offered by Foucault of different sexual orientations speaking on their own behalf, claiming legitimacy utilising the same discourse which suppressed it; and (iv) “counter-memory” or “counter-history” , being the recording of events or history from an epistemological perspective different from or contrary to the normatively accepted discourse or truth.
- As *biopower* establishes a discourse based on societal well-being, resistance to biopower originates in questioning the discourse and establishing alternative strategies (for example, home schooling, alternative medicine and knowledge commons). These types of resistance have a core theme of resistance to social engineering according to an assumed social discourse. Interestingly, Lilja and Vinthagen (2014) posit that since biopower is concerned with constructing the collective as a whole, as opposed to the individual, nonthreatening levels of resistance will be ignored, except to the extent that it impacts on the achievement or maintenance of the constructed discourse (for example, WikiLeaks and Edward Snowden). However, as mechanisms of biopower overlap with disciplinary power, so will elements of resistance of biopower and disciplinary power intersect.

4.4 Conclusion

The precluding paragraphs in the previous chapter and in this one aimed to establish a framework against which the relationship between universities and professional accounting bodies in South Africa can be explored. Firstly, the importance and nature of institutions, from a sociological and economical perspective, have been explored, with a focus on institutional theory and legitimacy. Thereafter, two specific forms of institutions were addressed: (i) professions - with its evolution from the social service professional to a commercialised professional and the impact of bureaucratisation; (ii) and universities - considering the seemingly dichotomist aim of providing liberal education, performing research and educating future professionals, all while maintaining the allure of academic freedom. Finally, as it permeated the foregoing texts, the notion of power was considered with the purpose of understanding the components and nature thereof and the resistance to it. In the next chapter, this framework will be juxtaposed with the relationship between universities and professional accounting bodies in South Africa.

CHAPTER 5: LITERATURE STUDY: PART 3 | UNIVERSITIES AND THE ACCOUNTING PROFESSION: A SOUTH AFRICAN PERSPECTIVE

Except in the most primitive of today's societies, most men render special services to other men. This is the nature of our world of work. Many of these services require that those who render them possess special knowledge and social skill. When this knowledge and this skill are of a certain order, society, by a kind of common consent, calls the services resulting therefrom "professional".

G. Lester Anderson in *Education for the Professions* (Anderson, 1962:3)

5.1 Introduction

The objective of this study is (as stated in paragraph 1.5.2) to explore and document the phenomenon of institutional isomorphism at professional accounting schools at universities in South Africa, from the perspective of institutional theory. Whereas Chapters 3 and 4 provided a more general theoretical framework of institutions, professions and universities, the focus of the study now shifts to the accounting profession in South Africa. To assist the researcher in understating the experiences of the study participants, he performed a comprehensive literature review of the historical context of both the accounting profession in South Africa (paragraph 5.2.1) and the interrelation between the accounting profession and universities in South Africa (paragraph 5.2.2). This review was found to be valuable, not only in improving the researcher's understanding of the study participants' experiences, but it also assisted the researcher in guiding the interviews and making conclusions on the phenomenon studied.

Furthermore, in seeking evidence to suggest the existence and nature of legitimacy of the accounting profession in South Africa, the researcher found a useful point of departure in the position held by Foucault, namely that the nature of power can be understood by analysing the resistance experienced against it (see page 87 above). In this regard instances of criticism identified, as reported on in the media, are discussed in paragraph 5.2.3, which suggest that the accounting profession in South Africa at large and professional accounting bodies, in particular SAICA, have legitimacy or social acceptance. From this position, the relationship between professional accounting bodies and accounting schools at universities in South Africa, as experienced by the participants, are further discussed in paragraphs 6.2 to 6.6.

5.2 The accounting profession in South Africa

5.2.1 Origins and institutionalisation of the accounting profession in South Africa

The first record of an accountant in South Africa dates back as far as 1652 with the arrival of the Dutch at the then named Cape of Good Hope, now Cape Town. With the establishment of a colony, the Vereenigde Oostindische Compagnie (VOC) or the Dutch East Indian Company, the world's first multi-national company, required detailed financial record keeping, seemingly to monitor and observe the activities of its sub-ordinates and, in the vein as theorised by North, to reduce transaction costs (refer to paragraph 3.2.2). These requirements were undoubtedly justified, although potentially and initially futile, since as little as 15 years since the formation of the colony, accounting irregularities and non-compliance to prescribed controls had been identified in the records and activities of the VOC in Cape Town. With the expansion of the colony, so did the economic activities of people and entities. Fuelled firstly by the production of wine (the Cape), the establishment of a colony in Natal (1842), and then the discovery of diamonds (Kimberley, 1867) and gold (modern-day Johannesburg, 1886), investors seemed not to hesitate to provide capital for the economic expansion of the early South Africa³⁸. This resulted in the formation of the Johannesburg Stock Exchange (JSE) in 1887, a mere three years after Britain had recognised the Zuid-Afrikaansche Republiek (ZAR) as an independent sovereign state in 1885. Thus, in two centuries, the population of the various geographical constituencies which today constitutes South Africa grew to approximately 2.4 million people: a hive of business in need of accountants to record its economic ventures (Gibson, 2018:9-15).

The development of economic history further continued with a seemingly prevalence of legislation based on English law, including following the British limited liability companies-model. In this context, accounting and audit services were in increasing demand, satisfied by an influx of accountants from Britain - many being members of the British Society of Accountants and Auditors (SAA) (Verhoef, 2011b:580; Verhoef, 2014:194; Verhoef & Samkin, 2017:1376). The first structure of organised accountants in South Africa transpired with the formation of a local chapter of the British based SAA, originally called the Institute of Accountants and Auditors in the South African Republic (IAASAR) in 1894, and based in the then ZAR (later the Transvaal province). The IAASAR subsequently changed its name to Transvaal Society of Accountants (TSA). As with

³⁸ A comment in respect of the formation of the Republic of South Africa. Before the Union of South Africa was established in 1910, the geographical area, now known as South Africa, consisted of two British colonies (the Cape and Natal, established in 1806 and 1842 respectively), the Transvaal Colony (originally the independent Zuid-Afrikaansche Republiek, but renamed after the Anglo Boer War, which ended in 1902) and the Orange River Colony (originally the second independent Republic of the Oranje Vrijstaat, also renamed after the Anglo Boer War). Thus, South Africa, as a country, did not exist until the constitutional unification of these four British colonies in 1910 (Verhoef, 2014:220).

the other original societies to follow, the initial members were all members of the SAA. Formation of accounting societies henceforth occurred along provincial lines, with the formation of the Institute of Accountants in Natal (IAN) in 1895, the Society of Accountants in the Cape Colony (SACC) in 1907 (although this was a reorganisation of the South African Committee of the Society of Accountants (SAC) established in Cape Town in 1896) and the Society of Accountants and Auditors in the Orange Free State (SAAOFS), also in 1907. Notably, after their establishment, the IAASAR and SAC conducted professional admission examinations locally, but in agreement and in congruence with the SAA. These four societies all sought legitimacy, but only the TSA and the IAN was successful in obtaining legal recognition in 1904 and 1906 respectively, since access to the accounting and auditing profession was to be legally regulated according to the statutes of the said bodies (Gibson, 2018:20-38; Verhoef, 2011b:580-584).

It must also be noted that these four societies were not the only accounting based “professional organisations” to be formed or who had a presence in South Africa at the time. As examples, so also existed a presence of members of *inter alia* the Corporation of Accountants of London, the London Association of Accountants (who later became the ACCA and whose South African branch was established in 1913), the Society of Incorporated Accountants and Auditors (also British based) and the London based Institute of Municipal Treasurers and Accountants; as well as the formation of the Institute of Chartered Accountants in South Africa (ICASA, a break-away group from IAASAAR in 1903) and the Transvaal Society of Bookkeepers (ACCA, 2020b; Verhoef, 2014:213-214). Nevertheless, what seems to distinguish the aforementioned societies with the rest, apart from its original members also being members of the SAA and although the rest had similar goals or features, were the pervasive existence of the following pertinent issues:

- (i) In order to reserve a certain sphere of economic activity (in this case a selection of accounting and auditing work) the purpose or aim of the institutions were to effect “professional closure”, hence excluding or not recognising other accounting organisations and their members (Gibson, 2018:22-25; Verhoef, 2011a:19-22).
- (ii) All sought some form of regulatory legitimacy (refer to paragraph 3.2.1.1) or legal recognition to regulate the accounting profession within its sphere of influence. As mentioned above and summarised in Table 5.1 below, these endeavours were met with variable success (Gibson, 2018:28,31; Verhoef, 2011b:581-582).
- (iii) In pursuit of technical professional legitimacy (refer to paragraph 3.2.1.1), although to different extents, all the bodies had entry recognition requirements in the form of formal qualifications, experience (including traineeships) and the successful completion of professional examinations. In this regard, many differences between these and other

bodies, as well as the reciprocal recognition of each other, hinged on the varying entry recognition requirements, and even had an adverse influence on the later attempts to a single, unified professional accounting body in South Africa (Gibson, 2018:31; Verhoef, 2011b:205-206; Verhoef, 2014:212).

- (iv) The professional accounting bodies were also set on securing ethical legitimacy (refer to paragraph 3.2.1.1), *inter alia* in regarding themselves as the guardians and advocates of sound business practices within South Africa (Gibson, 2018:31; Verhoef, 2011a:20).
- (v) Other miscellaneous, yet exclusionary regulations existed in excluding employees from being members (thus only individuals practising as public accountants were admitted), as well as (at least by some of the bodies) setting domicile criteria for membership, thus only residents of a province, for example Transvaal, were eligible to be members of a said body (Verhoef, 2011b:581-582).

Table 5.1: Original professional accounting bodies established in South Africa

Name	Province	Established	Legal recognition
Institute of Accountants and Auditors in the South African Republic (IAASAR) / Transvaal Society of Accountants (TSA)	ZAR/ Transvaal	1894	1904
Institute of Accountants in Natal (IAN)	Natal	1895	1906
Society of Accountants in the Cape Colony (SACC) - reorganised from the SAC established in 1896	Cape	1907 (1895)	No
Society of Accountants and Auditors in the Orange Free State (SAAOFS)	Orange Free State	1908	No

Source: Researcher

From the above, it is evident that the efforts to establish accounting as a recognised profession in South Africa follows a similarity in sociology as that described in paragraph 3.3 above. Furthermore, with the emphasis on public practice and the resultant exclusion of full-time employees as a membership requirement, the initial accounting profession followed the route of collegiate occupational control (refer to paragraph 3.3.2.1), pursuing the establishment of a true profession of accountants in South Africa. Thus by the time the Union of South Africa was established in 1910, a body of professional accountants, legally or otherwise recognised, existed in each of the four provinces. However, these four bodies did not enjoy equal reciprocity amongst each other; for example, as the former did not require local residence or rigorous examination for membership, the SACC initially did not enjoy reciprocity with the TSA, at the time regarded as the more prestigious professional accounting body. On the contrary, the Rhodesian Society of

Accountants (RSA), established in 1917 and whose statutes were similar to that of the TSA, did obtain reciprocity with the TSA and seemingly so without hesitation. Also worth noting, in fear of risking their recognition by the TSA and IAN, the request for reciprocity by the apparent outlying London Association of Accountants was declined by the RSA in 1918 (Gibson, 2018:42; Verhoef, 2014:212).

After the political unification of South Africa in 1910, arguably in an attempt to solidify the “professional closure” of the accounting profession and driven by the TSA and SACC, several attempts were made to form a single, statutory recognised and unified professional accounting body in South Africa - mainly by consolidating the four mentioned societies in the respective provinces and establishing a single national register of professional accountants and auditors. In total, between 1912 and 1950, five attempts were made to pass legislation to this end, with each attempt failing, mainly due to opposition and lobbying against the proposed legislation by those societies whose members were not eligible for membership to the four provincial societies and who stood to lose legal recognition or legitimacy if these bills were passed (Gibson, 2018:39; Verhoef, 2014:210). However, the provincial professional accounting societies did achieve a major statutory legitimising success in 1927 with the passing of The Chartered Accountants’ Designation (Private) Act, 13 of 1927, which stipulated that only members of these four professional accounting bodies were allowed to use the title “Chartered Accountant (South Africa)” or CA(SA), much to the resistance and dismay of the accounting societies being excluded. It should be noted that, whilst the passing of the bill and consequently the right to be called a CA(SA) was a significant step in achieving statutory legitimisation for “chartered” accountants, it did not achieve the professional closure still being pursued - whilst only certain individuals were eligible to be called a CA(SA), any person could still operate as an accountant (Gibson, 2018:47-48; Verhoef, 2011b:586). Not even a government driven commission, launched in 1934 and investigating the qualification and registration of professional accountants and auditors, could achieve a breakthrough. The Accountancy Profession Commission found high praise for the four provincial accounting societies and compared its professional status equal to international norms. It also cautioned against lowering the status of the profession, as it would be against public and professional interest. Yet, despite the aforementioned, in an attempt to break the deadlock, it argued in favour of some concessions to be made by the societies, but to no avail (Verhoef, 2011a:27). Unification of the South African professional accounting society only occurred 15 years later, with the proclamation of the Public Accountants’ and Auditors’ Act, 51 of 1951 (PAA Act), but not on the terms originally hoped for.

Throughout the foregoing period, the accounting profession in South Africa envisioned professional closure, legal legitimisation and unification, but in a self-regulatory manner. After a prolonged period of impasses and non-consensus, and driven by a concern for the protection of

the public and stakeholders from unqualified accountants and auditors, the state introduced in the PAA Act measures to regulate the professional accounting and auditing industry in a motivation similar to the state governing the insurance and banking sectors. The main features of the PAA Act were the establishment of the Public Accounting and Auditors Board (PAAB) and the formation of a single national register of professional accountants. The PAAB was a statutory body, comprising 17 members³⁹, whose responsibility it was to regulate the accounting and auditing profession in South Africa, including the setting of the professional examinations. This will be discussed in more detail in paragraph 5.2.2 below. The aim of the national register of accountants and auditors was to provide a single register of professional accountants and whose registration was based on complying to various admittance criteria including residency, the serving of articles under clerkship for a five-year period and the passing of qualification examinations. Notably, a university qualification was not prescribed as an entry requirement, but university graduates did receive a two years' exemption from the five-year traineeship obligation. With the inclusion of professional accounting bodies other than the provincial accounting societies, much of the original resistance to a single register was quelled, further dissipating with the assimilation of the Society of Incorporated Accountants and Auditors with the ICAEW (1958); the termination of the local branch of ACCA (at least for the time being) and subsequent incorporation of its members into the provincial accounting societies (also in 1958)⁴⁰; and the reduction of the PAAB from 17 to 14 members by decreasing the professional accounting body representation. Hence, with the promulgation of the PAA Act, the accounting profession achieved further statutory legitimation and some professional closure, but seemingly, given the establishment of the statutory PAAB, at the cost of self-regulation. Seemingly so, as according to Gibson (2018:64), by 1960 "the PAAB was looking more and more like just another entity in the [accounting] profession, not an imposed body" (Gibson, 2018:62-64; Verhoef, 2011a:35-40; Verhoef, 2014:217-218) - thus, statutory legitimacy was obtained in absolute form.

From an institutional perspective, the dualistic relationship between the provincial professional accounting bodies and the statutory regulator, the PAAB and its successor the IRBA, for intents and purposes of this study, remained fairly unchanged since 1951, except for the following notable events: (i) in 1980, 28 years after the establishment of the PAAB and 69 years after a first attempt

³⁹ Of the seventeen members of the PAAB, four were selected for various government offices, two accounting academics from universities and eleven members from professional accounting associations. However, effectively, only seven of these seats were available to the provincial professional accounting bodies, with the remainder allocated to other professional accounting associations such as the ACCA and the Society of Incorporated Accountants and Auditors (Verhoef, 2011b:36-37).

⁴⁰ The incorporation of the members from other accounting bodies into the provincial professional accounting bodies enabled these members to also make use of the CA(SA) designation, consequently bringing an end to the use of the term Registered Accountant or "RA" (Verhoef, 2014:217-218).

at unification, the provincial professional accounting bodies were finally integrated with the formation of SAICA; (ii) and in 2006, with the proclamation of the Auditing Professions Act, 26 of 2005, which repealed the latest version of the PAA Act, the focus of the IRBA was to regulate the audit profession, including the development, education and training of registered auditors (see the preamble to the Auditing Professions Act), whereas the PAAB regulated both the affairs of public accountants and auditors (refer to the preamble of the Public Accountants' and Auditors' Act). However, as all individuals who aspire to become members of IRBA and registered auditors in South Africa are currently required to be members of SAICA first (IRBA, 2020), SAICA remains by default responsible for the initial professional training and education of registered auditors in South Africa. Thus, currently all Registered Auditors in South Africa are CAs(SA), but not all CAs(SA) are Registered Auditors. Interestingly, this close relationship between SAICA and IRBA can create confusion in the distinction between Chartered Accountants (being members of SAICA) and Registered Auditors (additionally registered as such by IRBA), sometimes to the potential risk of the profession's reputation. For example, at times articles by mainstream news outlets in South Africa seem to confuse SAICA as representative of the audit profession (Buthelezi, 2019; Claasen, 2020; Kgosana, 2020; Mabuza, 2019).

The above-mentioned historical events, legal legitimation and assimilation of several accounting bodies, which led to the formation of SAICA and the IRBA, arguably provided grounds for the apparent dominant position and credence that SAICA enjoys within the South African economic society. However, SAICA is not the only professional accounting body operating in South Africa, with the existence of both international and other locally established professional accounting bodies. Two notable professional international accounting bodies operating in South Africa are ACCA and CIMA. As mentioned previously, members of ACCA established a South African branch in 1913, which according to Gibson (2018:64) was dissolved after its members joined the then provincial professional accounting bodies (see also Verhoef, 2014:217), whereafter it returned, again with presence and an office in South Africa (ACCA, 2020c). CIMA, founded in Britain in 1919 as the Institute of Cost and Works Accountants, had members in South Africa appealing for their recognition and inclusion in the register of accountants shortly before the promulgation of the PAA Act in 1951; a request which forced a once-off compromise to be made by the provincial accounting bodies, allowing a brief window-period for the inclusion of "persons not formerly eligible", but who were practising public accountants residing in South Africa at the time. Subsequently the society opened its first international office in Johannesburg (1955), changed its name to the Chartered Institute of Management Accountants (after being granted a Royal Charter in 1975) and currently still has an office in Johannesburg (CIMA, 2020a). Two other notable professional accounting bodies, originating in South Africa, are the South African Institute of Professional Accountants (SAIPA), established in 1982, and the South African Institute of

Business Accountants (SAIBA), established in 1987 (SAIBA, 2020; SAIPA, 2020; Van Wyk, 2019). As will be discussed in paragraph 5.2.2 below, several of these accounting bodies have relationships of varying degrees with South African universities.

In addition to the above, a further notable progression of events that bolstered the technical professional legitimacy of the accounting and auditing profession internationally and in South Africa, was: (i) the formation of the International Federation of Accountants (IFAC) in 1977⁴¹, who acts as a unified and global voice to promote the accountancy profession (IFAC, 2020a); (ii) the formal adoption of the now internationally recognised and applied International Financial Reporting Standards (IFRS) by South Africa in 2005 (Gibson, 2018:88, 300); and (iii) the repeal of the 1927 Chartered Accountants' Designation (Private) Act with the Chartered Accountants Designation (Private) Act, 67 of 1993, of which the gist of the last-mentioned was similar to the aforementioned, except for the reference to the name of SAICA (refer to section 1 of the Chartered Accountants Designation (Private) Act, 67 of 1993).

From a membership perspective, SAICA experienced continued growth. At the time of its formation in 1980, SAICA boasted 9,000 members, and subsequently its membership base increased to 46,382 by March 2020. Interestingly, according to publicly available data from SAICA as at March 2020, only some 30% of its members are employed in public practice institutions (refer to Annexure P for a more detailed analysis of SAICA's membership). Considering the comments made in paragraph 3.3 regarding the nature of professions and the exclusion of employees as members of the erstwhile professional accounting bodies, this data suggests that the accounting profession in South Africa has not escaped the bureaucratisation thereof and a shift from a collegiate to patronage power relation.

5.2.2 Interrelation between the accounting profession and universities in South Africa

As described in paragraph 4.2.5.1 above, the ambitions of vocations to achieve legitimacy and professional recognition motivated many professions to formalise the teaching of prospective members through university education - the accountancy profession evidently as well, and particularly also the case of the profession in South Africa. The interrelation between the accounting profession and universities in South Africa can be delineated along three broad categories: (i) curricular influence or determination; (ii) financial support or considerations; and (iii) influence on the appointment practices of universities.

⁴¹ SAICA is a founding and current, active member of IFAC (IFAC, 2020b)

5.2.2.1 Curricular influence or determination

Originally, registered professional accountants operating in the Southern African British colonies and independent Boer republics, did so based on education and training received predominantly in Britain (Verhoef, 2014:194). After their formation between 1894 and 1895, IAASAR and SAC were the first professional accounting bodies to conduct professional admission examinations in South Africa locally, but in accord with the London based SAA. After failing to form a single South African register of public accountants and auditors in 1912, the four provincial accounting societies established a unified examination body, the South African Accounting Societies' General Examining Board (GEB) in 1921. The main purpose of the GEB, who commenced its duties in May 1921, was to promote and uphold the common standards of the accountancy profession in South Africa, which it did so by, amongst other things, normalising conditions for admission and examination across the four provincial accounting bodies, as well as the Rhodesian Society of Accountants (which had a close relationship with the Transvaal Accounting Society). Although the provincial accounting societies decided on the syllabus content, the British accounting education model was adopted, but adapted with the additional aspects of South African law. International recognition and legitimation was achieved and maintained by way of reciprocal agreements with *inter alia* the ICAEW and the Scottish Chartered Societies. In August 1921, the GEB determined that bachelor's degrees in Commerce from any South African university will be accepted as admission requirement to sit for the final professional/GEB examination, with the provisions that the degree included the prescribed subjects as determined by the GEB and the candidate having completed the required period of practical experience (Gibson, 2018:44-45, 296-297; Verhoef, 2011a:25; Verhoef, 2011b:589; Verhoef, 2014:212; Verhoef & Samkin, 2017:1378). Resultantly, the aforementioned is evident of the following: (i) at the time, universities in South Africa already offered education conducive to the education of professional accountants; (ii) universities in South Africa and professional bodies had already fostered interrelationship by this time (the below discussion will elaborate on even earlier indications); (iii) although not a requirement for admission to its final professional examination, the GEB accredited certain university degrees, based on normalised standards set by the profession; and (iv), with reference to the "final" professional examination the GEB, at the time, required multiple or other examinations which prospective professional accountants had to pass before admission, of which qualified graduates were exempted from (except the final professional examination).

The practice of requiring multiple levels of examinations before sitting for a final professional examination appears to be one practice still applied by professional accounting bodies who provide for a non-university degree route of entry (as briefly discussed and mentioned in paragraph 4.2.5.1.). For example, the three British based professional accounting bodies (ACCA, ICAEW and CIMA) all make provision for professional admission without a university degree as

a prerequisite, but call for various examinations across multiple levels to be written. Conversely, university graduates are given exemption for some examinations (varied according to the accreditation agreement that the conferring university has with the applicable professional accounting body), but are always required to sit for at least a final professional examination (ACCA, 2020a; CIMA, 2020b; ICAEW, 2020).

The relationship between professional accounting bodies and universities in South Africa preceded the accreditation of commerce degrees by the GEB in 1921. Ten years before the establishment of the GEB, the provincial accounting bodies of Natal and Transvaal involved the then School of Mines and Technology in Johannesburg (renamed the University College, Johannesburg in 1922, and later in 1952, the University of the Witwatersrand - WITS) and the Transvaal University College in Pretoria (that became the University of Pretoria in 1930⁴²) in setting exams for prospective members. Universities also assisted in offering accountancy courses to members. In 1918 the Transvaal University College approached the TSA to establish an Accountancy course, an event which, according to Verhoef (2011b:585), consolidated social legitimacy to the accounting profession at the time⁴³. The University College, Johannesburg also offered an accountancy course. The societies encouraged its members who were preparing for the GEB examinations to enrol for these courses (Gibson, 2018:45; Verhoef & Samkin, 2017:1378,1390). In respect of determining the syllabus of accountancy courses at universities up to 1951, the relationship between the provincial accounting bodies, mainly through the GEB, and the universities in South Africa was arguably based on professional technical legitimacy. However, a notable change took place in this regard with the promulgation of the PAA Act in 1951 and the introduction of the “university education scheme”. In terms of the PAA Act, the PAAB assumed responsibility of setting the professional admission examinations for public accountants and auditors - a task it delegated to the GEB until 1957. With the introduction of the university education scheme the PAAB accredited universities to deliver courses required by the GEB, and later the PAAB, to maintain an adequate professional standard and include the required curriculum. These accredited universities were allowed to teach the Certificate in the Theory of Accounting (CTA). Nonetheless, in spite of the accreditation efforts of the PAAB in enabling selected universities to teach the CTA, the professional examination results were deemed to be poor and the teaching of technical skills only was regarded as inadequate. As a result, in 1967 the PAAB concluded in the Common Body of Knowledge Report which recommended the broadening of the CTA curriculum, the expansion of education for prospective professional accountants to graduate level and the extension of the CTA training period to five years. The

⁴² See University of Pretoria (2020).

⁴³ In a similar fashion, the accounting profession in the United Kingdom obtained increased legitimacy in accounting being taught at universities (Hopper, 2013:131).

report also called for closer supervision by the PAAB of the accounting education offered by universities (Accountancy SA, 2020; Gibson, 2018:66,90,116; Verhoef & Samkin, 2017:1380-1381).

With regard to the relationship between SAICA and the South African universities, the discourse set by the PAA Act and the university education scheme still continues, albeit with some changes:

- (i) Whereas the PAAB was initially responsible for the education and training of public accountants and auditors, including the setting of the professional examinations, this function was gradually transferred to SAICA. In 1993 the professional admission examination, also referred to as the qualification examination (QE), was split into two parts (QE Part I and QE Part II), with QE1 Part I assessing predominantly accountancy related subject matter, and QE Part II having a more audit related focus. The PAAB remained the responsible body until 1998, when the task of education, training and the setting of QE Part I was transferred to SAICA. The PAAB remained responsible for QE Part II, which became known as the Public Practice Examination (PPE). By 2005, two variants of QE Part II was offered - the conventional PPE examination with its focus on auditing, and an alternative with an emphasis on the discipline of financial management and set by SAICA⁴⁴. Since 2013 the QE Part I was referred to as the Initial Test of Competence (ITC) and SAICA also provided two, instead of one, ITC sittings per year. In 2014, the IRBA set the last PPE for prospective registered auditors, whilst SAICA initiated a new second part of its qualification examination in the form of the Assessment of Professional Competence (Accountancy SA, 2008; Gibson, 2018:130-131, 245-247, 300; PAAB, 2006:8; SAICA, 2020a; SAICA, 2020b).
- (ii) In 1999, SAICA further entrenched its legal legitimacy by becoming one of the first two institutions to be accredited as an Education and Training Quality Assurance Body (ETQA body) under the South African Qualifications Authority Act, 58 of 1995⁴⁵. Read together with the National Qualifications Framework Act, 67 of 2008, the purpose of the South African Qualifications Authority (SAQA) is to establish and implement a National Qualifications Framework (NQF) in South Africa, whilst the pervasive aim of the NQF is to provide quality education and training programmes and initiatives (SAQA, 2019b:14-15). The functions of an ETQA body include the accreditation, evaluation and monitoring of training providers for

⁴⁴ The two variations of QE Part II coincided with SAICA's then offering of, in addition to the conventional traineeship at public accounting and audit firms (referred to as Training Inside Public Practice or TIPPP), an alternative trainee programme, called Training Outside Public Practice (TOPPP) which allowed candidates to the register as a chartered accountant at SAICA, but not as an Registered Auditor at the IRBA, and allowed apprenticeship at non-public practice institutions, including banks and entities listed on the JSE (Accountancy SA, 2008).

⁴⁵ The second body being the Mining Qualifications Authority (SAQA, 2019a)

specific programmes registered in terms of the NQF, and establishing education standards or qualifications [refer to paragraph 9 of the Regulations under the South African Qualifications Authority Act, 1995 (South African Qualifications Authority, 1998)]. Furthermore, the title “Chartered Accountant” is recorded as a registered qualification by SAICA at SAQA. Similarly, registration of their respective professional accounting qualifications has been made by ACCA, CIMA, SAIPA and SAIBA (SAQA, 2020a; SAQA, 2020b; SAQA, 2020c; SAQA, 2020d; SAQA, 2020e).

- (iii) Since 2015, individuals wishing to register as an auditor at the IRBA are required to undergo a further training regime, referred to as the Audit Development Programme, in addition to becoming a member of a professional body accredited at the IRBA. Currently, SAICA is the only professional body accredited at the IRBA for purposes of its members to become auditors (IRBA, 2015:35; IRBA, 2019:39). This development can be understood in context of the IRBA’s more focused responsibility in respect of the auditing profession since the promulgation of the Auditing Professions Act, 26 of 2005, briefly discussed in paragraph 5.2.1 above.
- (iv) With SAICA taking the full responsibility of educating prospective CAs(SA) in South Africa, it continued with the practice of accrediting universities for teaching the CTA. This practice of accreditation includes the assessment and monitoring by SAICA by way of annual self-evaluation performed by each university, as well as a formal accreditation visit once in a five-year cycle. Based on the accreditation practice, a university can obtain, keep or have its accreditation removed by SAICA. In the event of a withdrawal of accreditation, SAICA will remove the university from the list of accredited programmes, resulting in the university losing its approval to teach the CTA - thus disabling future potential students of the institution to sit for SAICA’s professional examinations (SAICA, 2018a:19-20; SAICA, 2020c; SAICA, 2020e).

In its framework of accrediting accounting programmes, SAICA acknowledges that it does not “enjoy any statutory status with regard to accreditation and monitoring”, but, and referring *inter alia* to SAQA and the Council of Higher Education, it works together with statutory bodies (SAICA, 2018a:2-3). SAICA also states in its accreditation framework that the objectives and purposes of accreditation includes: the setting of standards for providers of offerings which give access to its qualification; the advancement of accounting education to meet the standards set; to promote cooperation between government, the accounting profession, educators and industry; and to motivate innovation in and the improvement of accounting education (SAICA, 2018a:9-10).

As part of SAICA’s objective of educating prospective CAs(SA), it developed a competency framework or detailed guidance for accredited academic programmes (the SAICA competency framework). The framework details the professional competencies that SAICA requires a candidate to display for entrance to the profession and registration as a member of SAICA, and consequently being able to make use of the CA(SA) designation (SAICA, 2018b:6). Whilst acknowledging the difficulty in its task, yet positing that it is “possible and desirable to set clear standards of competency within the accounting profession” (SAICA, 2018b:14), the framework includes a section titled “specific competencies” (SAICA, 2018b:51-167) in which guidelines regarding competency levels, contents and proficiency levels are provided for the following subject groups: Accounting and external reporting; Auditing and assurance; Financial management; Management decision making and control; Strategy, risk management and governance; and Taxation. According to Van Rooyen (2016:iii), the SAICA competency framework prescribes curricular content in respect of the training of candidates. She found in her study that, in respect of setting their student assessments, accounting schools with accredited programmes seem to focus more on the outcomes provided by the SAICA competency framework than on the learning outcomes established by the respective universities. It should be noted that, whilst SAICA does not provide information in the competency framework on the weighting placed for each of the subjects in its ITC examinations, the weighting ranges (reflected in Table 5.2) are given in the feedback provided by the examiners on the 2020 ITC examination under the heading “Analysis of topics”, with a description “Required ranges in terms of the SAICA guidelines (2013 onwards)” (SAICA, 2020d:6), noticeably from the higher range allocations to the core or traditional “big four” accountancy subjects.

Table 5.2: Topical ranges of SAICA ITC

“Topic” group	Range (%)
Accounting and external reporting	15 - 25%
Auditing and assurance	15 - 25%
Taxation	15 - 25%
Management accounting and finance (MAF)	15 - 25%
Strategy, risk management and governance	10 - 15%
Ethics	5 -15%
Communication	5 - 7.5%

Source: SAICA 2020 ITC examiners’ comments (SAICA, 2020d:6)

The potential influence on the curricular content of accounting degrees offered by South African universities, as experienced by the participants to this study, is discussed in paragraph 6.3 below.

Regarding the professional accounting bodies in South Africa other than SAICA, several universities also have relationships with ACCA, CIMA and SAIPA:

- Comparable to their approach in Britain, ACCA and CIMA provide graduates from accredited South African universities with exemption for some examinations, varied according to the accreditation agreement the conferring university has with either of the two bodies. However, students are always required to sit for at least a final professional examination. As examples of these, refer to the Postgraduate Diploma in Specialised Accountancy, offered by WITS and which is aligned with ACCA (WITS, 2020b), as well as the B.Com Honours in Management Accountancy offered by North-West University, which exempt students from a selection of the professional examinations required by CIMA (NWU, 2020).

It should also be noted that SAICA is not the only professional accreditation body who provides a competency framework. For example, CIMA also provides a framework in which it details the skills and competencies it has identified as critical to accounting professionals and the structure of the professional syllabus to qualify as a member (CIMA, 2019:4-123).

- Apart from SAICA, as a local professional accounting body, the degree offerings of some South African universities are also recognised by SAIPA, such as the degree offerings by UCT (UCT, 2020:14).

5.2.2.2 Financial support or considerations

From a financial perspective, two pertinent aspects are notable in the interrelation between professional accounting bodies and South African universities: (i) the revenue generated from providing accountancy degree offerings; and (ii) financial support provided by SAICA in the form of subventions.

The extent to which accountancy degree offerings are financially lucrative to universities are well-recorded. Brought about by the combination of a high demand for accounting education, good employment prospects and relatively low input costs (reflected by large student cohorts and high lecturer to student ratios), several local and international scholars refer to accountancy programmes as “cash cows” for universities, a term depicting the financial benefit of these offerings to universities (Gibson, 2018:66; Smith & Urquhart, 2018:589). The impact of this is multiple: a focus on teaching at the cost of research; the adaption of pedagogy to manage large student groups, at the cost of the development of students’ critical skills and exposure to accounting research (Ellington, 2017:586; Hopper, 2013:130); a lowered academic opinion of accounting as an academic discipline (Humphrey & Gendron, 2015:54; O’Connell *et al.*, 2015:35); and a heightened reliance on accreditation with professional accounting bodies (Howcroft,

2017:462). With regard to its relation with the accounting profession, Hopper (2013:131) claims that academic accounting “lives in the shadow of the profession” and argues that universities “have many adopt the turgid books and narrow curriculum used in professional training”; a matter also dealt with in paragraph 6.3 below. Ellington (2017:586-587), Ellington and Williams (2017:512-514,519) as well as Venter and De Villiers (2013:1263-1264) comment on the reliance, even dependence, by accounting schools on accreditation at professional accounting bodies to recruit students - resulting in pedagogic practices aligned to the curricula and assessment practices of those accounting bodies being accredited with and at the cost of a more liberal educational approach and research conducted by academic accountants employed at these accounting schools. Howcroft (2017:462) is even stronger in his lament, arguing that accounting schools have been “partly colonised” by professional accounting and, at the expense of liberal education, are progressively narrowing their focus on vocational teaching.

In addition to universities as a whole benefiting from the accreditation of accounting schools, accredited accounting schools are themselves directly supported by SAICA by way of the payment of subventions. The subventions scheme, implemented by SAICA and its institutional predecessors since 1912 (Verhoef, 2013:181; Verhoef & Samkin, 2017:1380,1383,1390), aims to provide financial support to accounting academics involved in the teaching programme of prospective CAs(SA) through supplementing their university salary (Olivier, 2014b:23). The scheme functions by way of SAICA paying a bulk amount, calculated on predetermined measurable indicators of “quality, quantity and transformation”, to the respective accredited universities. That amount is in turn distributed amongst the respective academics based on an internal process determined by each university (Olivier, 2014a) and approved by SAICA. Some scholars argue that this practice influence academic behaviour in other ways, including preferential treatment of CAs(SA) (De Villiers & Venter, 2010:13), as well as the alignment of teaching and assessment practices to the professional examination of SAICA (Wood, 2017:9, 268).

5.2.2.3 Influence on the employment practices of universities

The historical context of the accounting profession’s influence on the employment practices of universities in South Africa dates back to at least 1945. The accounting profession in South Africa experienced a notable increase in candidates in the period just after the Second World War, and training was required to prepare candidates for the professional examinations set by the GEB (Gibson, 2018:65). Based on this increasing demand for accounting education, WITS re-established its academic chair in accounting after it was previously abolished due to accounting then not being considered as an academic discipline (Verhoef & Samkin, 2017:1381). An appointment to the position was to be made between two candidates with contrasting credentials:

KF Byrd, a professor at the Natal University College with seemingly strong academic credentials and a proponent of research in accounting ⁴⁶; and Jack Wimble, a Chartered Accountant, at the time employed by the Union Defence Force and a major in the Air Force, but who did not hold an undergraduate or doctoral degree. Despite the resistance offered by the senate of the university, the university council assented to the proposal of the selection committee and appointed Wimble as the accounting chair. From an operational and financial perspective, the appointment of Wimble was a good decision. Candidates from WITS who sat for the professional examinations consistently outperformed others, included those from other universities, and that resulted in an influx of accounting students who attended the university. Wimble's success and influence was recognised subsequently by being awarded with an honorary doctorate and regarded by some as the "father of accounting teaching in South Africa" (Gibson, 2018:65; Verhoef & Samkin, 2017:1382). The appointment of Wimble is notable for at least two reasons:

- (i) The disagreement between the senate and the council of the university illustrates the potentially frictionous relationship between the senate, with a strong academic focus, and the council, whose decisions are more operationally orientated (refer to paragraph 4.2.3. above for a discussion in this regard). Whereas the senate resisted the appointment of Wimble due to its opinion that a "technical college appointment" should not be made to an academic chair, the council was adamant that the university fulfil a role in the education of professionals, more over than "academic aspirations" (Verhoef & Samkin, 2017:1382).
- (ii) The contrasting positions held by the senate and council, according to Verhoef and Samkin (2017:1382), amounted to the senate and council disagreeing on the purpose of the university. Given this argument, and as the council's decisions upheld the recommendation by the selections committee to appoint Wimble, this is seemingly a clear example of a commercially motivated decision made, potentially at the cost of a holistic academic decision.

The resulting commercial, training and operational success achieved by the accounting department of WITS under the leadership of Wimble set in motion the recruitment of qualified accountants to academic positions at accounting schools in South Africa⁴⁷. The practice of

⁴⁶ As cited by Verhoef and Samkin (2017:1390-1391), Byrd stated in his inaugural address as professor that "all true university men will agree that a university which teaches but continues no research is carrying out only half of its proper functions. The training of students must never be neglected - it must always take first place - but the university should normally provide the opportunities for new work leading to the advance of knowledge, and should not be satisfied with retailing what is already known".

⁴⁷ Other historically influential accounting academics include Leon Kritzing (at UCT, 1969) and Peter Sénèque (at University of Natal, 1973) who advocated, with variable success, for academic and curricular reforms to accounting education at universities in South Africa (Verhoef & Samkin, 2017:1382).

appointing professionally qualified individuals as academics is confirmed by Venter and De Villiers (2013:1260) who found similar results in their study of accounting schools at South African universities. Furthermore, Verhoef and Samkin (2017:1381), De Villiers and Venter (2010:18) and Venter and De Villiers (2013:1260) made observations regarding the appointment and promotion of academics at accounting schools in South Africa in senior positions without the need to engage in research activities or to be in possession of a doctoral degree (a norm applied elsewhere by universities), seemingly based on being qualified as CAs(SA). In addition, Venter and De Villiers (2013:1260) found academics at an accounting school of a South African university to be employed at more senior levels, yet with comparably fewer academic qualifications compared to academics from other departments in the same faculty or another faculty at the same university.

The experience of participants to this study regarding the appointment of accounting academics at South African universities, by virtue of their professional qualifications as opposed to academic qualifications, is further discussed in paragraph 6.5.

5.2.3 Notable instances of criticism against the accounting profession in South Africa

As posited by Foucault, the nature of power can be understood by analysing the resistance experienced against it (refer to page 87 above). Whereas the various examples of criticism discussed below cannot be construed as resistance, it can be viewed as a precursor to possible future resistance. Furthermore, with the view that relations of power establish isomorphic behaviour (refer to paragraph 3.2.1.2.3 above), it is useful to consider these notable instances of criticism to and amongst the accounting profession in South Africa, delineated in three categories and according to the types of legitimacy as depicted in paragraph 3.2.1.1 above: (i) regulatory legitimacy obtained by the accounting profession in South Africa, specifically SAICA, through the historic process of the profession as described in paragraph 5.2.1 above, as well as the registration of various professional accounting bodies at SAQA (refer to paragraph 5.2.2 above); (ii) technical professional legitimacy established by SAICA through *inter alia* its membership at IFAC (refer to paragraphs 1.2.1 and 5.2.1 above), as well as the degree requirement for prospective accounting professionals (as discussed in paragraphs 4.2.5.1 and 5.2.2); and (iii) ethical legitimacy (refer to paragraph 3.3.1) being an entrenched element in the composition of a profession, including that of the accounting profession, and discussed on pages 55 and 58.

It should be noted that regulatory measures, or any other measures for that matter, taken by SAICA did not provide complete or absolute occupational or professional closure (refer to paragraphs 3.3.1 and 5.2.1 for discussions in respect of these terms), as accountancy related work is not reserved only for members of these bodies. Where regulatory recognition or legitimacy certainly provides credence to the accounting profession in South Africa, especially for those

belonging to a member body who benefits from the process, the regulatory recognition in itself is not deemed sufficient to influence stakeholders. Thus, even though the profession may have regulatory recognition for an individual to be an accountant, becoming a member of a professional accounting body is not compulsory⁴⁸. Therefore, for the accounting profession in South Africa, technical, professional and ethical legitimacy are all vital in maintaining social acceptance. Consequently, as shown below, instances of criticism pertaining to the technical professional legitimacy and ethical legitimacy appears to be more prevalent. It is also interesting to note that SAICA appears to respond on identified occasions of criticism relating to technical professional legitimacy and ethical legitimacy, whilst it ostensibly did not respond to the single notable instance pertaining to criticism against regulatory legitimacy discussed below.

5.2.3.1 Regulatory legitimacy

In July 2019, SAIBA publicly stated that it objected to the proposed Chartered Accountancy Sector Code, published for comments by the South African Department of Trade and Industry in terms of the Broad-Based Black Economic Empowerment Act, 53 of 2003 (SAIBA, 2019:1). Whilst the objection related to the fact that the proposed sector code, aimed at encouraging the racial transformation of the professional accountancy sector, seemingly excluded professional accountancy bodies other than SAICA, the objection also raised an issue with the regulatory legitimacy obtained by SAICA. Referring to the various professional accounting bodies in South Africa to which individuals can belong, SAIBA, in its statement, indicated that:

Notwithstanding this choice, SAICA is the largest body and constitutes a dominant firm for purposes of section 7 of the Competition Act, 89 of 1998 (“the Competition Act”). This dominance is reinforced by the statutory monopoly afforded to SAICA over the CA(SA) designation in terms of section 1(1) of the Chartered Accountants Designation (Private) Act, 67 of 1993 (“the CA Act”) (SAIBA, 2019:9).

In an opinion piece related to the matter, the Chief Executive of SAIBA, Nicolaas van Wyk, further raised his ire with the regulatory legitimacy obtained by SAICA through the Chartered Accountants Designation (Private) Act by asserting that: “This private monopoly must be challenged, if necessary, through the courts” (Van Wyk, 2019). Whether further action has been taken since the aforementioned statement is unclear, since a literature search by the researcher in this regard during April 2020 did not reveal any public information suggesting that further action has indeed been taken, or not.

⁴⁸ This argument is of course not valid for individuals who wish to perform work, reserved for Registered Auditors, which requires registration at IRBA and - still at present - membership at SAICA.

5.2.3.2 Technical professional legitimacy

Some noteworthy instances of criticism against the technical professional legitimacy of the accounting profession in South Africa also include reproaches directed at SAICA, seemingly due to its prominence in the South African profession. Conversely, the criticism also at times includes comments affecting the role of universities in educating prospective professional accountants:

- (i) During a function hosted by SAICA in 2013, Sizwe Nxasana, a CA(SA) and then the Chief Executive Officer (CEO) of the FirstRand Group⁴⁹ (a large financial service provider listed on the JSE), commented on what he deemed, *inter alia* compared against engineers and actuaries, to be a lack of “complex problem-solving” skills amongst chartered accountants. Also, upon calling for the role of a chief financial officer (CFO) to be a stronger support for chief executives (as opposed to the more traditional stewardship role), he lamented the inability of CFOs, ostensibly many of whom would have been accounting professionals, to meaningfully participate in management meetings except in instances relating to financial matters. With reference to universities, Nxasana opined that accounting education has not fully adapted to the changing role of financial executives. These comments received wide publicity in the media (Gilmour, 2013). According to Gibson (2018:108-112,259), Nxasana’s comments were met with spirited response and, at least indirectly, contributed to SAICA changing the format of its professional examination to have a stronger focus on business acumen.
- (ii) In 2014 Johan Fourie, now an associate professor in Economics and History, in a personal blog post, made several critical remarks against SAICA and the accounting profession in South Africa, comments which were echoed in his opinion piece in the media at the same time (Fourie, 2014). Referring, amongst others, to the remarks of Nxasana in 2013 (as stated in the paragraph above) and those made by Venter and De Villiers (2013) (refer to paragraph 5.2.2 above), Fourie lamented the preference of many students to study accounting at universities arguing that “an Accounting degree should not be the default option for most of South Africa’s brightest kids”. Fourie criticised accounting academics for “not resisting” the influence of SAICA, warning that the “academic interference” of SAICA may have negative consequences for the future of the accounting profession in South Africa. SAICA responded in detail, agreeing with some arguments, but rebuffing many of the comments made. Interestingly SAICA, in its reply, went to great lengths emphasising the independence of accounting schools at universities, stating amongst others that

⁴⁹ As a possible indication of the influence he held, Nxasana was appointed as the chairperson of NSFAS in 2015, a position he held until his resignation in August 2018 (Du Toit, 2018; Gibson, 2018:265).

universities have complete control over its teaching curricula; universities voluntarily seek accreditation at SAICA; and whatever action is taken by SAICA in respect of its relations with universities in South Africa is done to maintain the required standards to uphold the CA(SA) qualification (Fourie, 2014; Olivier, 2014a; Olivier, 2014b). Whilst the comments made by SAICA are objectively correct, the discussion in paragraph 6.2 endeavours to also provide a different perspective in discussing the experiences of participants in respect of the relationship of accounting schools at South African universities and professional accounting bodies in general, but in particular with SAICA.

- (iii) In December 2017, Markus Jooste, a member of SAICA at the time, resigned as the CEO of Steinhoff International, a large international goods and furniture retailer, listed on the JSE. Upon the resignation of Jooste, the accounting firm PwC was requested to conduct a forensic investigation into the financial affairs of the group. The report, amongst others, identified large scale financial irregularities perpetrated between the financial years ended 2009 and 2017 to the value of R106 billion which, according to popular media opinion, was not detected by Deloitte, the company's auditors at the time (Cotteril, 2018; Cronje, 2019; Cronje & Tom, 2019). In 2019 SAICA suspended the membership of Jooste, pending the outcome of the disciplinary hearing regarding his actions, but not before the professional accounting body faced severe criticism in the media (Niselow, 2018a; Ziady, 2018).
- (iv) In 2018, the accounting firm KPMG was implicated in potentially indignant behaviour due to its seemingly close business relations with a group of companies associated with the Gupta family, a politically well-connected family in South Africa. Allegations were raised that the senior auditor of KPMG assigned to the family's business audit engagement, Jacques Wessels, was either dishonest or negligent in ignoring signs of possible irregular transactions and assisted the family in evading taxes (Quintal, 2018). In response, SAICA noted its concern regarding the allegations and mooted holding its members accountable if found to be in contravention of its code of conduct (SAICA, 2019b). Wessels was subsequently removed from the roll of Registered Auditors by IRBA in 2018 and deregistered as a member of SAICA in 2019 (Mabuza, 2019; Quintal, 2019).
- (v) In what was described as "another Steinhoff" (Cameron, 2019), listed sugar producer Tongaat Hulett announced in 2019 that, due to the detection of overstated assets, it had to restate its 2018 financial statements by reducing its equity by at least R3.5 billion, approximately one third of its stated equity of R14 billion. The auditors of Tongaat Hulett at the time was Deloitte. Once again, the accounting (and auditing) profession faced criticism regarding the quality of its work conducted (Accountancy SA, 2019; Ryan, 2020).

5.2.3.3 Ethical legitimacy

South Africa has not been spared from instances of corporate failures, financial irregularities and indignant behaviour by entities in recent years:

- (i) The 2017 investigation into the affairs of Steinhoff, as discussed above, also implicated senior executive members of the company of wrongdoing, including Jooste and Ben la Grange, the CFO of the group, who were both members of SAICA at the time (Accountancy SA, 2019).
- (ii) Following investigations by the SA Reserve Bank into the 2018 collapse of Limpopo based VBS Mutual Bank and the resulting loss of at least R2 billion in depositors' funds, allegations were made that KPMG's senior partner assigned to the engagement was complicit in the irregular transactions and received "gratuitous payments" in excess of R34 million (Mantshantsa, 2018). In June 2020, eight individuals linked to the incident were arrested on allegations including racketeering and corruption - four of the eight individuals arrested were chartered accountants (Van Wyk, 2020). At the time that the alleged misconduct at VBS Bank came to light, SAICA responded, and with the intention to initiate disciplinary hearings if required, by launching its own investigation to establish whether members of the professional accounting body implicated in the matter contravened its professional code of conduct (Niselow, 2018b). SAICA has since terminated the membership of at least one individual involved in alleged misconduct at VBS Bank (SAICA, 2019a).
- (iii) In 2019, Eskom, the state owned South African power utility called upon accounting firm Deloitte to repay more than R200 million in what it deemed as excessive fees charged during a time in which some decisions made at Eskom had seemingly been influenced by politically connected individuals. Once again, SAICA responded with stating that it was in the process of establishing any possible misconduct by its members in the matter (Smith, 2020).
- (iv) The dealings relating to KPMG and the politically connected Gupta family discussed above, also raised questions regarding the ethical behaviour of the accounting firm, especially considering the negative societal reputation that the family had at the time. In response to the negative publicity, several of the executive members of KPMG South Africa resigned from their positions and the firm (Jika, 2018), whilst, as mentioned above, the senior auditor of KPMG assigned to the family's business audit engagement was deregistered as a member of SAICA in 2019 (Mabuza, 2019).

From the above, it appears evident that media and social commentators commented on the deemed failure of the accounting profession to prevent or identify irregular behaviour and, at times, identified those responsible as professional accountants - particularly CAs(SA). It also criticised SAICA for not taking decisive and timely disciplinary actions against those who have been implicated. In all instances SAICA went at length to answer to the criticism raised, but arguably some lasting damage to the ethical legitimacy of the accounting profession may remain.

Considering the analysis of the accounting profession in South Africa and the criticism raised against it, evidence suggests that the accounting profession in South Africa at large and professional accounting bodies, in particular SAICA, have legitimacy or social acceptance. Further evidence suggesting the strong position held by SAICA can be found in the study by Verhoef and Samkin (2017:1371) who, in their historic analysis of the accounting profession in South Africa and the study of the “scholarly activity” of accounting academics in South Africa, seem to regard SAICA as synonymous with the accounting profession in South Africa⁵⁰.

From this position, the relationship between professional accounting bodies and accounting schools at universities in South Africa, as experienced by the participants, is further discussed based on the themes identified during the phenomenological analysis performed.

⁵⁰ The researcher also found the following, seemingly strong criticism by the same authors as indicative to the perceived dominance held by SAICA in the South African accounting profession: “There would need to be a realisation by the SAICA that universities do not exist for the benefit of the accounting profession” (Verhoef & Samkin, 2017:1388).

CHAPTER 6: RESULTS OF THE EMPIRICAL STUDY

The Panopticon functions as a kind of laboratory of power. Thanks to its mechanisms of observation, it gains efficiency and in the ability to penetrate into men's behaviour; knowledge follows the advances of power, discovering new objects over all the surfaces on which power is exercised.

Michel Foucault in *Discipline and Punish: The Birth of the Prison* (Foucault, 1979:204)

6.1 Introduction

In the preceding chapters a theoretical framework was constructed to assist the researcher in understanding the essence of aspects relating to the relationship between professional accounting bodies and accounting schools at South African universities. From this position, based on the results of the participants' responses, as well as the documentary review performed (refer paragraph 2.6.2.2), the relationship between professional accounting bodies and accounting schools at universities in South Africa, as experienced by the participants, is further discussed based on the following themes identified by the researcher during the phenomenological analysis performed: (i) the accreditation by professional accounting bodies of accounting schools at South African universities; (ii) the curricular composition of accounting degree offerings at South African universities; (iii) the examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities; (iv) the appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications; and (v) research practices by academics at accounting schools of South African universities.

6.2 Accreditation of accounting schools in South Africa by professional accounting bodies

The participants involved at accounting schools from South African universities mentioned a variety of professional accounting bodies with whom they are either accredited with, or with whom they deem to have an association with. These professional bodies are: the Association of Certified Fraud Examiners (ACFE), the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), the Institute of Commercial Forensic Practitioners (ICFP), the Institute of Internal Auditors (IIA), the South African Institute of Chartered Accountants (SAICA), the South African Institute of Professional Accountants (SAIPA) and the Institute of Commercial Forensic Practitioners (ICFP). Of the professional accounting bodies, most of the participants involved at accounting schools at South African universities mentioned the relationships with ACCA, CIMA, SAICA and SAIPA.

Several of the participants [P3, P7, P8, P9] specifically mentioned their view of the good relationships the accounting schools involved at have with professional accounting bodies. It was, however, evident that several of the participants regarded the relationship with SAICA as a particular important aspect in considering the relationship between professional accounting bodies and accounting schools at South African universities. One participant [P8] commented that SAICA is regarded as an ally as well as a partner of the accounting school involved at, whilst a further participant [P10] stated that the relationship with SAICA is respectful. Conversely, one participant [P6] experienced the relationship from SAICA as domineering. Another participant [P7] stated that it is extremely important for the university involved to be accredited with SAICA, as without the accreditation chartered accountants cannot be trained. Responding to the comment made by SAICA that institutions seek accreditation voluntarily (refer to page 109), the participant opined that this statement may be regarded as arrogant, and reiterated that the accounting school the participant is involved at will not be sustainable without the accreditation of its programmes by SAICA. This seemingly reliance on the accreditation by SAICA was echoed by another participant [P3] who stated that, to remain competitive, many institutions had no choice but to be accredited with SAICA. Another participant [P1] similarly opined that South African universities deemed they require the student numbers provided by SAICA and that it has a monopoly in South Africa (which, according to the respondent, was gained during the Apartheid era when other professional bodies were not present in South Africa). However, a perhaps more balanced view was provided by a participant [P9] who - although acknowledging the influence of professional accounting bodies - stated that, as the accounting school involved also provided non-professional training, the existence of the school was not dependent on professional accounting bodies.

From the responses received, the influence of professional accounting bodies on accounting schools at South African universities was evident, but more so was the participants' experience of the influence by SAICA. One participant [P5] stated that SAICA is too involved and prescriptive in academic education, whilst another [P3] stated that SAICA underestimates the influence it has on institutions. The international participants also expressed their opinion that they experienced the influence of SAICA on accounting schools at universities in South Africa to be stronger compared to the influence of professional accounting bodies with whom their universities have relationships or are accredited to. A participant [P7] also stated clearly that accreditation to ACCA or CIMA is regarded as less important, as students from a respective university will still be able to write the examinations of these professional bodies even if a university is not accredited at one of these professional accounting bodies mentioned. Whilst students from universities accredited to CIMA and ACCA can obtain exemptions to some of the professional examinations of these bodies, a student is only able to sit for the SAICA ITC examination if he or she has obtained a CTA or equivalent qualification from a university accredited by SAICA. This statement, to the

researcher, is a fundamental aspect in understanding the experiences expressed by the participants. Whilst not being accredited by some professional accounting bodies, does not prevent students from a particular university to sit for the professional examinations of and to pursue membership to these bodies, a student from a university whose accounting programme is not accredited by SAICA is however not able to sit for the professional examinations of and pursue membership to SAICA.

In addition, some participants [P3, P4, P10] specifically distinguished between the level of deemed involvement by respective professional accounting bodies by commenting that, in comparison to SAICA, some other accounting bodies were perceived to follow a more passive or less active approach. One participant [P8] contrasted the perceived involvement of SAICA and CIMA as two opposites of a pendulum, with SAICA perceived as increasingly prescriptive and CIMA non-prescriptive. Interestingly, this participant attributed the perceived lesser involvement by CIMA to the international accounting body having a global context. Several participants [P9, P10] also commented on what they experienced as the consultative approach followed by SAICA. In this regard, seemingly supporting the aforementioned statements made by the participants, it is interesting to note the comments by Mandi Olivier, Senior Executive: Professional Development at SAICA, on challenging South African universities on changes in respect of SAICA's professional curriculum change, commonly referred to as CA2025: "Our emphasis is on the need for CAs(SA) to be relevant and to evolve as the process unfolds...Reinvention of the accounting profession can never be a one sided debate. We need people at all stages of the profession: newly qualified and established; the universities and schools, and the private and public sectors to offer their perspective."(SAICA, 2018c).

The higher level of SAICA's involvement, as experienced by participants, should be understood within the context of SAICA's accreditation practice which consists firstly of accrediting a specific programme or degree offering (the initial assessment of the programme by SAICA) and secondly, once accredited, continued monitoring processes which "enable SAICA to satisfy itself that accredited programmes continue to meet SAICA requirements for accreditation" (SAICA, 2018a:1). This process of continued monitoring, which SAICA refers to as the continued accreditation process, involves a peer-review system that includes the following: an annual self-evaluation report for every degree offering or programme offered by a university and accredited by SAICA; biennial "follow-up" visits (thus every second year); and "monitoring visits", carried out at least once every five years, with the purpose to provide continued accreditation (SAICA, 2018a:19-20). In this regard, one participant [P3] commented that SAICA is highly interested in the detail activities of universities.

It is evident to the researcher that, from a general perspective of the participants of the study, the accreditation by professional accounting bodies has an influence on accounting schools at South African universities. However, the strong influence of SAICA, as experienced by participants, was particularly noticeable. This, according to the researcher, can be interpreted in considering Foucault's view of disciplinary power and specifically the notion of panoptic systems (refer to paragraph 4.3) where, by way of a continuous peer-review monitoring process, judgement (in the assessment of accreditation) is normalised through the evaluation of performance based on a set of norms (the accreditation framework). Conforming behaviour is rewarded through continued accreditation, and potential non-conforming behaviour is punished by the threat of, or actual loss of accreditation. Ultimately, the conforming behaviour amongst accredited accounting schools is homogenised in isomorphic practices.

In addition, considering the perceived benevolent aims of SAICA's accreditation practices (refer to paragraph 5.2.2) of, *inter alia* maintaining professional and accounting education standards, the researcher interprets SAICA's influence as a form of pastoral or biopower, which - with reference to the three elements of biopower discussed on page 87 - are established as follows: within the historic perspective and the legitimacy of the accounting profession in South Africa (refer to paragraph 5.2), particularly SAICA, the discourse of quality accounting education and its association with the chartered accounting bodies was established over time and is entrenched in the objectives of SAICA's accreditation process (refer to page 101); the accreditation process is presented by SAICA as the strategy to achieve its objectives in furthering the accounting profession and education; and through its process of the continuous monitoring SAICA establishes the conditions for the accredited accounting schools to take ownership of and to subject themselves to the discourse set by the SAICA accreditation framework.

The perceived influence of the accreditation by professional accounting bodies, specifically regarding the curricular composition of accounting degrees offered by accounting schools at South Africa, is forthwith discussed.

6.3 The curricular composition of accounting degree offerings at South African universities

In considering the possible curricular influence, the researcher firstly performed a documentary review of a selection of South African and international accounting degree offerings and thereafter, equipped with a deeper understanding based on this documentary review, included questions - pertaining to the curricular composition of accounting degree offerings in those accounting schools - that were directed to participants.

6.3.1 Documentary review of curricula of accounting degrees

In order to gain an understanding of the curricular composition of undergraduate and honours level accounting degrees, or similar qualifications, the researcher analysed the curricula of a selection of five accounting schools at South African universities in terms of the subjects presented per year and the NQF credits⁵¹ allocated to each subject (refer to annexures E to K). The subjects of the various degree or qualification offerings were grouped into eight subjects or subject categories. Four of these (Accounting/Financial reporting, Audit/Governance, Taxation, Financial and Cost Management) are regarded as the core or “big four” accountancy subjects for accounting degree offerings at South African universities (WITS, 2020a). The remaining categories were identified by the researcher, based on a process of horizontalization and on his experience and understanding of the curricula of accounting degree offerings at South African universities, and categorised into the following four categories: legal studies; economics, business and related studies; statistics, mathematics, data analytics and information technology; and other, such as history and ethics. The subjects were allocated to the different categories based on descriptions of the subjects or, if the researcher deemed the description not clear, by reading the description of a subject as available in the yearbook or website of a particular university.

Furthermore, to obtain some international perspective, the researcher analysed the curricula of a selection of accounting degree offerings of four universities of the United Kingdom, and one university of Australia (refer to annexures L and M), also in respect of the subjects presented per year and the credits allocated to each subject, and that are recognised by a variety of professional accounting bodies, including ACCA, CIMA and the ICAEW. It should be noted that these degree offerings have noticeable variations between universities and, in some instances, even within respective universities. The researcher noticed that these four international universities often offer students elective courses which, in addition to the required subjects, provide students with a range of subjects to choose from. For example, students who enrolled for a four year BAcc Accountancy degree at Glasgow University, are provided the option to select three from a range of elective subjects including: Capital Markets and Portfolio Management; Derivative Securities; Econometric Methods for Accounting and Finance; Financial Markets and Financial Institutions; and Psychology and Financial Markets (University of Glasgow, 2020). Furthermore, where the duration of some degree offerings are three years (for example the BSc Accounting and Finance degree offered at University of Bristol (University of Bristol, 2020), the BSc degree in Accounting and Finance offered at the London School of Economics and Political Sciences (LSE, 2020), and

⁵¹ “NQF credits” is a measurement recognised amongst South African universities of the volume of required learning and is expressed as a number of “notional study hours” to achieve the outcomes of a specific qualification (WITS, 2020a:9).

the Bachelor of Business (Accountancy) degree offered by RMIT University (RMIT, 2020a), other degree offerings, are spanned over four years (such as the above-mentioned BAcc Accountancy degree at Glasgow University and the Bachelor of Business (*Professional* Accountancy) at RMIT University (RMIT, 2020b). It was also found that universities are making use of different notional credits to allocate a measurement of time or weighting to a particular subject.

In considering the above (the variety of elective subjects, the difference in degree duration and the difference in notional credit measurement), to analyse and compare the curricula in a way meaningful to the researcher, the following approach was followed: the subjects of the degree offerings were categorised in a similar way and into the same eight categories as those identified during the analysis of the curricula of accounting degree offerings at South African universities. Due to the electives available to students, for each degree offering that was analysed, the researcher made a stratified purposive sampling (Maree, 2020:94) of two options: one favouring the four core (or major) accountancy subjects, and one favouring “non-major” subjects (thus regarded not as part of the major accountancy subjects) – thus a total of ten curricula from the five degree offerings. Due to the different credits used by the various universities and the difference in course duration (three and four years), the total notional credits of each course was calculated as an “adjusted aggregate” score.

The researcher’s interpretation of the analysis of the documentary review of curricula of the selected accounting degrees are graphically displayed in Figures 6.1 and 6.2 below and can be summarised as follows:

- Firstly, the researcher noticed that accounting degree or qualification offerings accredited to SAICA have a relatively higher focus on the four “major” or “core” accountancy subjects, compared to accounting degree offerings in South Africa which are not accredited to SAICA (these subjects are coloured in different shades of blue in Figure 6.1). A four-year SAICA accredited academic route, ultimately resulting in obtaining an Honours degree, compared to a postgraduate diploma, which is also accredited as SAICA, has a slightly lesser relative focus on the four core subjects. This is attributed to the additional credits allocated to a research subject or project, which students are required to complete to obtain an honours degree, as opposed to a postgraduate diploma which does not require the completion of a research subject or project (hence the fewer credits). However, both these options (degree and diploma) display a higher focus on the core accountancy subjects.
- The researcher also noticed that accounting degree or qualification offerings accredited by SAICA have a relatively higher focus on the four “major” or “core” accountancy subjects, compared to the accounting degree offerings of international universities analysed. Of the ten

international degree curricular variants (refer to Annexure M), only three seemed to reflect a similarly high focus on the core accountancy subjects. Although the South African accounting degree offerings not accredited to SAICA still have a comparably higher focus on the core accountancy subjects, they display a stronger resemblance to the international degree offerings.

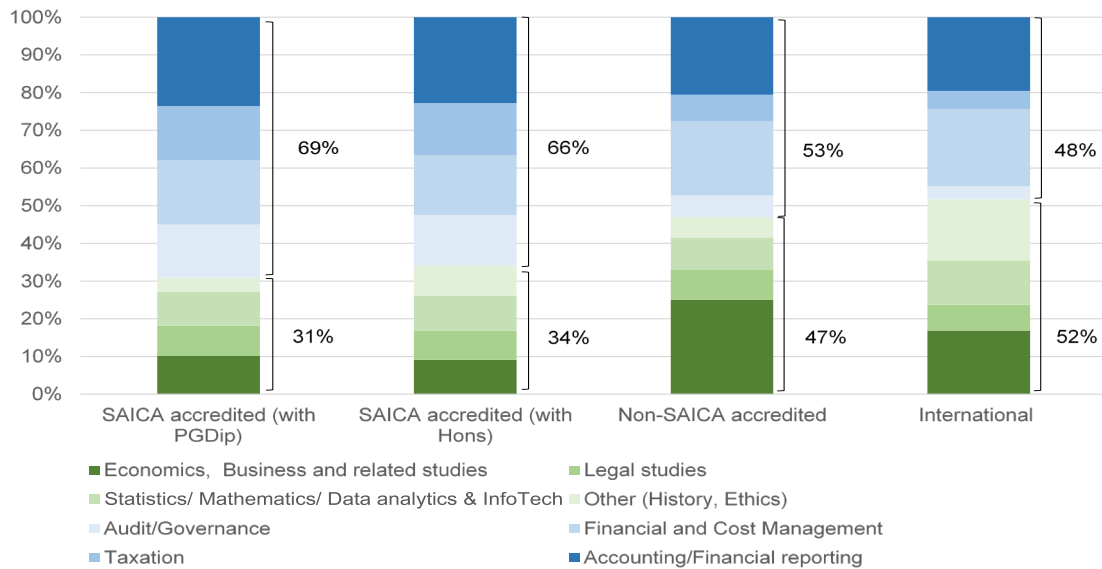


Figure 6.1: Curricular composition of selected universities' accounting degree offering⁵²

Source: Researcher

- With reference to Figure 6.2, a particular interesting observation by the researcher was that, in respect of the non-core subjects, most of the time allocated to these non-core subjects on SAICA-accredited programmes is spent during the first and second year of the course. In comparison, the South African accounting degree offerings not accredited to SAICA and international degree offerings seem to allocate relatively more time to the non-core accountancy subjects during the third and fourth years. Once again, the South African accounting degree offerings not accredited to SAICA and the international degree offerings display a stronger resemblance in this regard.

⁵² With reference to Annexures G and H, and for purposes of setting Figure 6.1, although the B.Com Honours (Financial Accounting) degree offered by the NWU is accredited by SAICA, it was excluded in calculating the weightings as it is accredited as a bridging programme for eventual access to another degree/post graduate course, offering a CTA or equivalent upon successful completion.

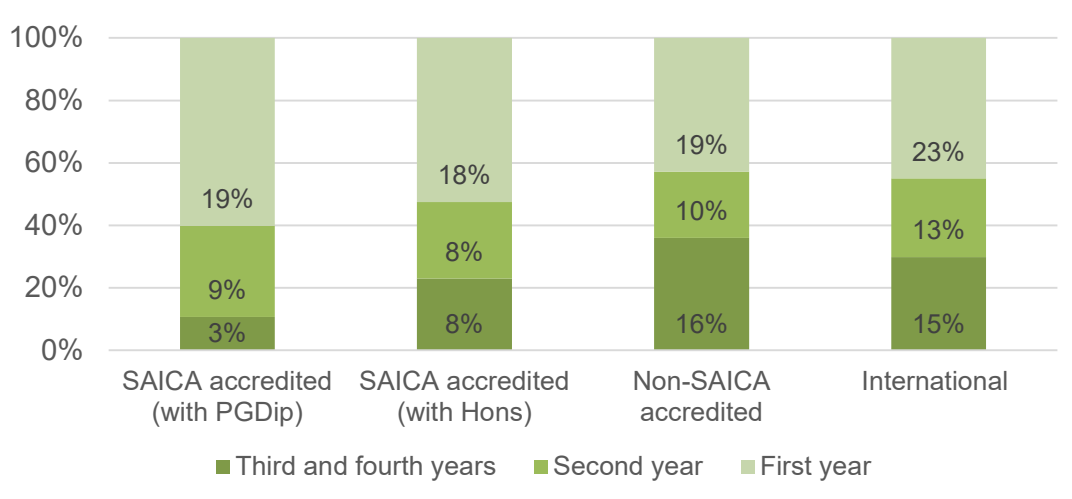


Figure 6.2: Relative weighting of time dedicated to topics other than the four core accountancy subjects

Source: Researcher

From the above analysis, the researcher interpreted the relatively higher focus on the four “major” or “core” accountancy subjects regarding accounting degree or qualification offerings accredited to SAICA, as a display of isomorphism amongst accounting schools at South African universities, a topic which was further explored in the responses obtained from the participants to the study.

6.3.2 Responses from participants regarding curricula of accounting degree offerings at South African universities

Several of the participants made mention of the competency framework provided by SAICA for the education and training of prospective CAs(SA)⁵³ and its influence on the curricular composition of accounting degree offerings at South African universities. One participant [P7] stated that the accounting school involved at has to teach what SAICA includes in its competency framework, whilst others [P3, P6] stated that SAICA’s competency framework drives the process of determining and amending curricular and syllabus content. Another participant [P5] was more specific and stated that, in respect of SAICA accredited programmes, the SAICA competency framework and the content of the SAICA ITC examinations are the most important factors which effect changes to curricula.

However, the adjustment or alignment of curricular content stretches beyond the influence of SAICA only:

⁵³ Refer to page 102 for a discussion of the SAICA competency framework.

- Regarding the CIMA professional curriculum, one participant [P8] commented that the motivation for aligning the curriculum of a particular accounting degree offered by the accounting school involved at, with that of the CIMA professional curriculum, is to enable students to sit for the CIMA professional examinations and ultimately obtain the professional qualification. The participant further commented that the accounting school involved at wants to deliver employable graduates, while a graduate with a professional qualification is considered more employable than one without a professional qualification.
- In response to the changes made by CIMA to their professional curriculum in 2019 (CIMA, 2019:2), several accounting schools at South African universities accredited at CIMA adapted the curricula of accounting degree offerings for their students to continue to obtain exemptions from some of CIMA's professional examinations. Some participants to the study [P7, P10] also confirmed the adjustments made to curricula of CIMA accredited degree offerings after CIMA had introduced the professional syllabus change in 2019. One participant [P7] also stated that, in response to a perceived stronger focus on online teaching by CIMA, further changes will be made to the CIMA accredited degree offered by the accounting school involved. The researcher himself can attest to this adaption, by virtue of teaching a subject included in a CIMA accredited degree offering at one of the accounting schools. Furthermore, the researcher acted as moderator to subjects of two other South African accounting schools of which the subjects moderated were part of degree offerings also accredited to CIMA - both of which also made adjustments to the curricula of the CIMA accredited accounting degrees.
- Furthermore, some participants stated that the curricular content of their degree offerings was not limited by the competency framework of SAICA, in that additional subjects or topics can be included. In this regard, two participants [P8, P10] mentioned the stronger focus their accounting schools have on information technology and related subjects, whilst one participant [P10] stated that changes in the accounting degree offering of the university involved was introduced in response to the needs indicated by students. Regarded as a re-emphasis of the previous statement made, one participant [P9] noted that curriculum adjustments were also made as part of a "programme renewal" cycle implemented by the faculty involved, and which had no bearing on the actions of SAICA.

An interesting differentiation offered by some participants was in respect of the curricular content of the method of delivery⁵⁴. One participant [P9] stated that, whilst SAICA basically prescribes the

⁵⁴ In this regard, refer to paragraph 4.2.4 for a discussion on pedagogy and specifically the distinction made by Shulman (2013) between curricular content (content knowledge) and method of delivery (pedagogical knowledge), discussed on page 72.

syllabus content, the method of delivery is up to each university. In this the particular participant saw the opportunity for accounting schools to differentiate themselves from one another.

Compared to international accounting degree offerings, one participant [P1] expressed the view (whilst not regarding accounting degree offerings by international universities known to the participant as having major differences between them), that students enrolled in these accounting degree offerings from international universities have more options in subjects to choose from, and named Sociology as an example. This statement of elective subjects corresponds with the researcher's interpretation after the analysis performed on the curricula of the international accounting degree offerings selected. The same participant also stated that, in his/her view, the technical requirements of accounting degrees offered by South African universities are higher, compared to the international accounting degrees being more principle-based.

The researcher also asked one of the participants [P11] who was involved at an international university and who also had degree offerings accredited by CIMA, whether the respective university also adjusted the curricula of the accredited accounting degree in response to the professional syllabus change introduced by CIMA in 2019. The participant stated that the university had in fact not made curricular changes in response to CIMA's professional syllabus change. The participant ascribed the need not to have made curricular change in response to CIMA on the perception that the university involved at was proactive in reviewing, developing and adjusting its curricular content. Also, one of the participants [P9] commented that it is comfortable to have a competency framework, further suggesting the reactive nature by accounting schools at South African universities in adapting the curricula of accounting degrees based on the professional syllabus of professional accounting bodies.

6.3.3 Conclusion

In considering the understanding obtained through the documentary review of curricula of accounting degrees and the responses of participants, the researcher interpreted the relatively higher focus on the four "major" or "core" accountancy subjects regarding accounting degree or qualification offerings accredited to SAICA, as a display of isomorphism amongst accounting schools at South African universities.

In seeking an understanding of the experiences of the participants, it appeared evident to the researcher that several participants to this study believed that firstly (even though it is done on a voluntary basis), to remain competitive and feasible, accounting schools at South African universities had little choice but to offer a programme which is accredited by SAICA; and secondly, to obtain and maintain the accreditation by SAICA, they have to comply to the SAICA competency framework. As such, with reference to the discussion of isomorphism in paragraph 3.2.1.2.3 and

specifically coercive isomorphism on page 44, the researcher interprets this assimilation of behaviour due to the pressure which the participants experienced in respect of the accreditation to SAICA, as coercive in nature.

However, with regard to the curricular adjustments implemented by several accounting schools in South Africa in response to the professional syllabus change by CIMA in 2019, the researcher does not interpret this behaviour due to coercive isomorphism. Rather, with reference to the description of normative isomorphism on page 44, the researcher interprets this assimilation of behaviour to be rather owing to the professional standards set by CIMA through their competency and syllabus framework which the respective accounting schools feel comfortable or more at ease with, but not necessarily obligated, to follow or adopt. As such, the researcher regards the aforementioned as a form of normative isomorphism.

6.4 The examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities

Although identified as a separate theme for purposes of this phenomenological study, the researcher closely relates the examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities, with the accreditation process and curricular influence resulting from the accreditation by a particular professional accounting body. Based on the researcher's experience and knowledge in this regard, given that an accredited accounting degree offering provides a student with either exemption from certain professional examinations (thus enabling the student to sit for the following set of professional examinations) or provides entrance to sit for a specific professional examination, the curricular composition of and pedagogy followed in presenting a particular accounting degree offering, may seemingly have an impact on the student's preparedness for, and possible success in, the professional examination. In this respect, the comments made and position held by Demski (2007:155-156) that accounting education has an increasingly narrowing vocational focus and emphasis on quasi measures, such as the results of professional examinations attempted by students, become particularly relevant⁵⁵.

Several of the South African accounting academics who participated in this study attested to the importance they attach to the results of professional examinations attempted by students, specifically the ITC examination of SAICA. One participant [P5] stated that the ITC examinations determine the teaching and learning of accredited universities, whilst another [P7] stated that accounting schools at South African universities train students to pass the ITC examination.

⁵⁵ Refer to page 7676 for a discussion on subject matter and curricular knowledge, including the comments by Demski regarding education.

Another participant commented [P8] that poor performance by an accredited accounting school in the SAICA ITC examination will adversely affect the accounting school's accreditation at SAICA. Yet another participant [P3] stated that many accounting schools believe they must maintain good results in the ITC examinations (i.e. students from the respective accounting schools performing well in the ITC examinations), as the ITC examinations are published by SAICA, and poor performance of an accounting school's students in the ITC examinations may negatively affect the attractiveness of the accounting school to prospective students. In this regard it should be noted that, based on the knowledge gained and experience of the researcher, SAICA follows a unique approach to publishing the results of its ITC examination by linking the candidates who sat for its ITC examination to the university from which the candidate obtained his or her accredited qualification: firstly, in its media release regarding the results of the examination, SAICA ranks the top ten candidates of the particular ITC examination by name and also names the university from which each of these candidates had obtained their accredited qualification (for example, refer to the media release by SAICA regarding the results of the 2020 ITC examination (SAICA, 2020g)); and secondly, SAICA publishes an analysis of the ITC examination results in which it includes a summary of the percentages of candidates passed per university (for example, refer to analysis of 2020 ITC examination (SAICA, 2020f:4)). In comparison, one participant [P4] stated that CIMA does not publish examination results. In addition, based on the knowledge gained and experience of the researcher, this practice implemented by SAICA is not followed by other professional accounting bodies in South Africa.

This practice followed by SAICA effectively enables accounting schools in South Africa to rank themselves and to use this as a perceived measure of performance. In this regard, one of the participants [P9] stated it is enjoyable to be ranked amongst the top performing accounting schools and, furthermore, that the performance of the accounting school is used as a marketing tool to encourage students to enrol at the accounting school involved. Another participant [P4] also mentioned the importance, attributed by the accounting school involved at, to the SAICA professional examination results as a marketing tool. One participant [P8] commented that the publishing of the SAICA professional examination results creates competition in the market. In contrast, one participant [P6] stated that the university involved at does not use the results of professional examinations as a measure of success. Interestingly, one participant [P2] mentioned that SAICA had previously considered to end the practice of publishing the results of the ITC examination candidates linked to the universities from which accredited qualifications were obtained, but that this suggestion was resisted by some of the accredited accounting schools.

In conclusion, the researcher's interpretation is that, though the examinations of professional accounting bodies (as attempted by students from accredited accounting schools at South African universities) are in itself not a mechanism through which isomorphism amongst accounting

schools in South Africa is encouraged, the use of the results of the professional examinations as a performance measurement, in particular that of the SAICA ITC examinations, entrenches the motivation and behaviour of these accounting schools to be accredited to professional accounting bodies, and to align their accredited accounting degree offerings to the professional qualification syllabus of a respective professional accounting body.

6.5 Appointment of accounting academics at South African universities by virtue of their professional qualifications, as opposed to academic qualifications

Based on the documentary review performed and the responses obtained from participants to this study, the practice of appointing accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications (as discussed from page 104 onwards), is one which is still continuing. In this regard, the researcher initially gathered data of the professional qualifications of academics from two accounting schools at South African universities, as available from the internet websites of the two particular accounting schools, and based on the professional accounting qualifications on the internet profiles of the academics listed. This data gathered, as summarised in annexures N and O, indicates that the majority of academics at these accounting schools hold professional qualifications of which most are CAs(SA). Equipped with this knowledge, participants to the study were questioned on their perceptions in this regard.

Some of the participants [P7, P9] commented that, as their respective accounting schools involved at offer professional education, professionally qualified individuals, specifically CAs(SA), are appointed as, in what one participated [P9] stated, to be a form or role modelling. In this regard, one participant [P7] stated that accounting schools are unable to offer technical degrees without technically experienced educators. To the researcher, these comments positively relate to the historic motivation of the council of WITS to appoint a professionally qualified individual in its pursuit of training professionals (refer to the discussion on page 105 and the study by Verhoef and Samkin (2017:1382) in this regard). One participant [P8] commented that, in respect of the accounting school involved at, most of the academics are professionally qualified and that for professionally qualified individuals, a PhD is not a requirement to be appointed as a senior lecturer. Furthermore, whilst one participant [P5] stated that lecturing staff at the accounting school involved is mostly required to be CAs(SA), another [P10] referred to the versatility of CAs(SA) being appointed as academics in that they are able to teach all the core accountancy subjects presented by the accounting school. Further addressing the apparent preference at South African accounting schools of appointing professionally qualified staff, as opposed to individuals with academic qualifications, several participants [P3, P9, P10] indicated that advanced academic qualifications are indeed taken into account. One participant [P9] specifically

referred to the importance of advanced academic qualifications, such as a PhD, in improving the research output of the accounting school involved. Another participant [P3] commented on the increasing requirement, in addition to being professionally qualified, to also hold an advanced academic qualification such as a master's degree. Yet another participant [P8] stated that almost all of the academics at the accounting school involved at hold master's degrees, with a large portion pursuing a PhD on their own accord.

An interesting perspective was provided by one participant [P1] who observed that, based on the participant's experience, accounting academics at universities internationally are mostly holders of a PhD and are not professionally qualified, although seemingly sometimes at the cost of what the participant referred to as "experience of the real working environment".

In conclusion, to the researcher the practice amongst accounting schools at South African universities of appointing accounting academics by virtue of their professional qualification, as opposed to academic qualifications, is still evident, although some participants commented on the perceived increasing requirement to also have advanced academic qualifications such as a master's degree or a PhD. This, to the researcher, suggests isomorphic behaviour amongst South African accounting schools regarding the appointment of accounting academics. However, to the researcher, participants to this study did not experience the preference of appointing professionally qualified individuals as accounting academics due to requirements set by professional accounting bodies. As such, the researcher does not regard this isomorphism as a result of coercive or normative mechanisms, but (with reference to the discussion of isomorphism in paragraph 3.2.1.2.3 and specifically mimetic isomorphism on page 43) interprets this as a form of mimetic isomorphism, in that the practice by universities of appointing professionally qualified individuals as accounting academics was historically established, over time, due to the perceived successes experienced, mimicked and perpetuated by other South African universities or their accounting schools.

6.6 Research practices by academics at accounting schools of South African universities

The perceived lack of involvement by South African accounting academics in research activities has been a topic addressed by several scholars before⁵⁶ and it was often attributed to the influence of SAICA (De Villiers & Venter, 2010:18; Venter & De Villiers, 2013:1264; Verhoef & Samkin, 2017:1386). One of these studies commented that accounting academics in South Africa are "valorised" through *inter alia* academic promotions based on an accounting school's need to

⁵⁶ Also refer to page 104 for a brief reference in this regard as part of the theoretical review of the influence of professional accounting bodies on the employment practices of universities.

perform well in the SAICA ITC examinations⁵⁷ (Venter & De Villiers, 2013:1263) and furthermore, that both SAICA and CA(SA) qualified academics “undermine research”. However, based on the responses received by participants to this study, the researcher found the matter to be more nuanced and ambiguous than due to the possible coercive or normative influence of professional accounting bodies, and more specifically SAICA.

Whilst several participants [P5, P7, P10] indicted that, in their perception, accounting schools indeed have a lesser focus on research, one participant [P7] specifically opined that the lesser research focus is rather due to a higher focus and resource allocation in favour of professional training, and not due to the influence of SAICA. In this regard, the researcher took note of the criteria set by SAICA for application to and continued accreditation of programmes, which state that: the research profile of academic staff responsible for the accredited programme should be “adequate for the nature and level of the programme” (SAICA, 2018d:17); that the accredited accounting programme should be adequately staffed to meet other responsibilities, including research (SAICA, 2018d:23); and “where relevant and acquired by the programme, academics should have sufficient research experience or should have access to contracted resources to advise learners on the methods and approaches to research” (SAICA, 2018d:24). The accreditation criteria set by SAICA do however state that the “scholarly activity” of academics should “not only include formal research” (SAICA, 2018d:22), but this statement should be read within the context of the document stating in the same paragraph that scholarly activity is widely defined, but should ensure that academics are “technically up to date”. The SAICA accreditation criteria also state, in the preceding paragraph to the aforementioned, that where academics involved in accredited programmes are allowed by an accounting school to be engaged in industry positions (commonly referred to as “outside work”), *inter alia* that the extent of the academic’s involvement should not impede his or her academic responsibility (SAICA, 2018d:22). Whilst the above mentioned may not suggest that SAICA actively supports research, based on the comments of the participants to this study and the documentary review of the SAICA accreditation criteria, the researcher does not interpret the behaviour of SAICA to be a direct cause of the lesser focus placed on research by some accounting schools at South African universities.

Furthermore, some participants to the study commented on what the researcher interprets as a seeming shift (although slowly) towards a stronger focus on research. One participant [P3] stated that, although previously possible, CAs(SA) at the accounting school involved are no longer promoted on different criteria and that the same research outputs are required to receive promotion to the level of associate professor and professor. The same participant also stated that,

⁵⁷ In their article, Venter and De Villiers (2013:1263) refer to the “QE1” (or Qualification Examination 1) of SAICA. This examination is now referred to as the SAICA ITC.

due to an increased need for research supervision, a master's degree is a requirement for employment at the accounting school involved. Another participant [P10] stated that, although research at the accounting school involved may not be as significant as compared to other departments at the specific university, research is still a crucial part of the accounting school's activities. Another participant [P9] mentioned that the accounting school involved at has recently finalised a long term strategy to expand the research activities of the particular accounting school.

In conclusion, it is the interpretation of the researcher that the lesser focus on research by accounting schools at South African universities is not directly attributable to professional accounting bodies, specifically SAICA, but rather due to a higher focus and resource allocation in favour of professional training. As such, the similar behaviour of accounting schools at South African universities in this regard, as a form of isomorphism amongst these accounting schools, is not ascribed due to coercive or normative mechanisms. Instead, the researcher interprets the higher possible resource allocation towards professional accounting education (or training) as part of the focus of accounting schools to use the results of the professional examinations, in particular that of the SAICA ITC examinations, as a performance measure (as discussed in paragraph 6.4 above) and effectively as an indication of success. Conversely, as interpreted by the researcher, the seeming - although slow - shift towards a higher research focus amongst accounting schools at South African universities, is also not due to coercive or normative mechanisms. Consequently, with reference to the discussion of isomorphism in paragraph 3.2.1.2.3 and specifically to mimetic isomorphism on page 43, the researcher interprets the similar behaviour of accounting schools at South African universities in respect of research activities as mimetic in nature.

CHAPTER 7: CONCLUSION

7.1 Introduction

The aim of the study was to explore and document the phenomenon of institutional isomorphism at professional accounting schools at most universities in South Africa, based on the proposition that identified instances of assimilated academic and non-academic behaviour at accounting schools are influenced by coercive mechanisms on the part of professional accounting bodies, and from the perspective of institutional theory.

This study followed a phenomenological research approach, which entails the exploration of society and social structures, as experienced by participants to the study. Furthermore, the research design was qualitative in nature, focussing on understanding or interpreting the experiences of a number of individual participants in respect of the phenomenon of institutional isomorphism at professional accounting schools at universities in South Africa, as opposed to making conclusions based on statistical data collection and on analysing techniques. In addition, this is a multi-method qualitative study in the sense that data was collected using interviews and textual data.

Whereas, and as reflected in its objectives, the study focussed on the relationship between professional accounting bodies and accounting schools at South African universities, with the aim to conclude whether - from an institutional theory perspective - instances of isomorphism can be interpreted as coercive, the study's methodology was (due to its phenomenological nature) conducted in three parts: (i) firstly, in preparation, a detailed theoretical review was conducted to establish a theoretical framework on aspects or themes applicable to this study, including institutional theory, professions and universities, the notion of power and of the accounting profession in South Africa; (ii) secondly, data was gathered by way of semi-structured interviews and documentary reviews; (iii) and lastly, through a phenomenological analysis, the data was organised and analysed in the following five themes:

- The accreditation by professional accounting bodies of accounting schools at South African universities;
- The curricular composition of accounting degree offerings at South African universities;
- The appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications;

- The examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities; and
- Research practices by academics at accounting schools at South African universities.

A summation of the researcher's conclusions, based on the phenomenological study, is discussed forthwith.

7.2 Summation

In considering the relationship between professional accounting bodies and accounting schools at South African universities, it is difficult to ignore the past of the accounting profession in South Africa. In a history of amalgamation amongst professional accounting bodies and legal legitimisation of the (CA)SA designation, SAICA achieved a dominance in the South African accounting profession as organisational field.

Part of this process involved the training by universities of candidates to the accounting profession in South Africa, which encouraged technical professional legitimisation - an education module which is still followed by SAICA. This education model followed by SAICA is unique in that students need to obtain a Certificate in the Theory of Accounting (CTA) or similar academic certification from an accredited university as prerequisite to sit for the SAICA Initial Test of Competency (ITC), being SAICA's first of two professional examinations. This education model followed by SAICA is different from the education models of other professional accounting bodies such as ACCA and CIMA, in that candidates who wish to attempt the professional examinations of ACCA or CIMA are not required to have qualifications from accredited institutions.

Although accreditation to SAICA is sought voluntarily, due to its unique education model and dominance in the South African professional accounting field, some participants to the study deemed it unviable not to be accredited at SAICA. Furthermore, the researcher interpreted the accreditation process followed by SAICA in considering Foucault's view of disciplinary power and specifically the notion of panoptic systems where, by way of a continuous peer-review monitoring process, judgement (in the assessment of accreditation) is normalised through the evaluation of performance based on a set of norms (the accreditation framework). Whilst conforming behaviour is rewarded through continued accreditation, potential non-conforming behaviour is punished by the threat of, or actual loss of accreditation. Ultimately, the conforming behaviour amongst accredited accounting schools is homogenised in isomorphic practices.

Based on a documentary review, the researcher analysed the curricula of accounting degrees, or similar qualifications, at a selection of South African and international universities and observed the following:

Accounting degree or qualification offerings accredited to SAICA have a relatively higher focus on the four “major” or “core” accountancy subjects, compared to accounting degree offerings in South Africa which are not accredited to SAICA, as well as compared to international degree offerings. It was also observed that, although some South African accounting degree offerings not accredited to SAICA still have a comparably higher focus on the core accountancy subjects, they display a stronger resemblance to the international degree offerings.

Furthermore, from the documentary review conducted and responses obtained from participants to the study, the researcher interpreted the similarity of the curricular composition of SAICA accredited programmes to be due to the alignment of these accredited programmes to the competency framework provided by SAICA, which forms the foundation of the SAICA ITC examinations. The curricular composition of the SAICA competency framework is determined in collaboration with, amongst others, accounting schools at South African universities. Some participants mentioned the consultative manner that SAICA follows in revising its professional curriculum. However, once the SAICA competency framework is finalised, it is the researcher’s interpretation that accounting schools adopt the curricula of their SAICA accredited programmes without hesitation. However, it should also be noted that, in response to the professional syllabus change introduced by CIMA in 2019, several accounting schools at South African universities also adapted the curricula of accounting degrees accredited by CIMA. The reactive change of accounting degree curricula by accounting schools in South Africa, due to a change of a professional body’s professional syllabus, is therefore not limited to changes by SAICA only.

What is unique though is the deemed importance placed by several of the participants to this study on the results of the SAICA ITC examinations, seemingly as a measure of a respective accounting school’s quality of education. It is the researcher’s interpretation that the legitimacy attributed to the deemed success of an accounting school, relative to other accounting schools and based on these published results (that link candidates’ results to the university at which the CTA accreditation was obtained) is vital to some of the study participants in *inter alia* obtaining a competitive advantage. Whilst the professional examination results of other professional accounting bodies are not deemed as unimportant, the results of the SAICA ITC examination appear to be a distinctive feature of the South African accounting education landscape. From this, the researcher interprets the particular importance placed on the results of the SAICA ITC as foundational to the assimilated alignment of the curricular composition of SAICA accredited programmes of accounting schools at South African universities. As such, the researcher

interprets this assimilation of behaviour due to the pressure that the participants to the study experienced in respect of the accreditation to SAICA as being coercive in nature. In contrast, the researcher interprets the assimilated curricular adjustments implemented by several accounting schools in South Africa - in response to the professional syllabus change by CIMA in 2019 - as normative in nature, as the respective accounting schools were at ease with, but not necessarily obliged, to adapt to the professional syllabus set by CIMA.

The isomorphism amongst accounting schools at South African universities in respect of the appointment of accounting academics by virtue of their professional qualification, as opposed to academic qualifications (as interpreted by the researcher) cannot be attributed to a coercive relationship between professional accounting bodies and accounting schools at South African universities. It could rather be in support of a form of modelling, as referred to by one of the participants, due to the deemed importance of providing students of a technical qualification with training from educators who are also professionally qualified, and even more so with the same professional qualification.

Relating to the above-mentioned, the perceived lack of involvement by South African accounting academics in research activities, as interpreted by the researcher, can also not be attributed to a coercive relationship between professional accounting bodies and accounting schools at South African universities, but rather as a result of resource allocation in favour of an emphasis placed on teaching and the focus of these accounting schools to yield successful results in professional accounting examinations, specifically the SAICA ITC examination. Also noting the seeming, although slow, shift towards a higher research focus amongst accounting schools at South African universities, the researcher interprets the similar behaviour of accounting schools at South African universities in respect of research activities as mimetic in nature.

7.3 Reflection on study objectives and propositions

With reference to the propositions accentuated in paragraph 1.5.1 and as stated in paragraph 1.5.2, the principal objective of this study is to explore and document the phenomenon of institutional isomorphism on professional accounting programmes at South African universities - these were addressed by way of pursuing the secondary objectives as follows:

The first secondary objective (1.5.2.1) was addressed in chapters 3, 4 and 5 by way of a comprehensive study of research literature relating to the phenomenon and the construction of a theoretical framework of institutional theory, professions, universities and the concept of power - as well as a literature study on the accounting profession in South Africa from a historical context, the interrelation between the accounting profession and universities in South Africa and, as

indication of its legitimacy, notable instances of criticism recorded against the accounting profession in South Africa.

The second secondary objective (1.5.2.2) was addressed in paragraphs 6.2 to 6.6 and documented according the following themes identified by the researcher during the phenomenological analysis performed:

- The accreditation by professional accounting bodies of accounting schools at South African universities (paragraph 6.2);
- The curricular composition of accounting degree offerings at South African universities (paragraph 6.3);
- The appointment of accounting academics at South African universities by virtue of their professional qualification, as opposed to academic qualifications (paragraph 6.4);
- The examinations of professional accounting bodies, as attempted by students from accredited accounting schools at South African universities (6.5); and
- Research practices by academics at accounting schools at South African universities (paragraph 6.6).

Part (i) of the third secondary objective (1.5.2.3(i)) and proposition P1 were addressed in paragraphs 6.2 to 6.6 according the themes identified and summarised in paragraph 7.2 above. Whereas the researcher interprets some isomorphic behaviour amongst accounting schools at South African universities - specifically relating to the accreditation to SAICA - as coercive in nature, several other instances of isomorphic behaviour are regarded as either normative in nature (the curricular adjustment implemented in response to the professional syllabus change by CIMA in 2019) or mimetic in nature (the appointment of accounting academics by virtue of their professional qualifications and the perceived lack of involvement by South African accounting academics in research activities). As such the researcher concludes that proposition P1 is deemed true relating to the isomorphic relationship by accounting schools at South African universities relating to accreditation of accounting schools at South African universities to SAICA, but false regarding curricular adjustments implemented in response to the professional syllabus change by CIMA in 2019, the appointment of accounting academics by virtue of their professional qualifications and the perceived lack of involvement by South African accounting academics in research activities.

Part (ii) of the third secondary objective (1.5.2.3(ii)) and propositions P1a and P1b were addressed in paragraphs 6.2 to 6.6 according the themes identified and summarised in

summarised in paragraph 7.2 above. Based on the literature study performed and supported by the responses from participants to this study, the researcher concludes that the relationship between professional accounting bodies and accounting schools do have an influence on academic practices (such as curricular content) and non-academic practices (such as employment practices). However, as these influences by professional accounting bodies are not attributed solely due to coercive isomorphism, but also at times in response to normative and mimetic isomorphism, the researcher concludes that propositions P1a and P1b are false in respect of the coercive nature of the relationship, but true in respect of the influence by professional accounting bodies on academic and non-academic practices of accounting schools at South African universities.

The fourth secondary objective (1.5.2.4) was addressed was addressed in paragraphs 6.2 to 6.6 according the themes identified and summarised in summarised in paragraph 7.2 above

7.4 Limitation

As discussed in paragraph 2.6.3, Maree (2020:119-120) and Moustakas (1994:118-119) emphasise the phenomenological researcher's pursuit of finding meaning and experience of the phenomenon studied during the process of phenomenological analysis. Furthermore, Maree (2020:119-120, 126) also highlights the phenomenological analysis' focus on the lived experiences of participants on an individual basis or "idiosyncratic construction".

For purposes of this study, this pursuit of finding meaning and experience regarding the phenomenon of the relationship between professional accounting bodies and accounting schools at South African universities, was achieved *inter alia* by gathering data from participants to the study through responses obtained on questionnaires and through semi-structured interviews. Whilst recognising the focus on idiosyncratic construction of this study, and noting the essence of data saturation, phenomenological studies in general have a relative limited number of research participants. In this regard, with reference to Annexure P as at March 2020, 904 members of SAICA were classified as part of "Education". The researcher recognises that this classification may be ambiguous in several ways, since not all members classified as such may be involved at accounting schools or universities, as opposed to primary, secondary or other tertiary educational institutions, or they could not be academics - i.e. they could be part of an educational institution's finance function. The researcher furthermore recognises that not all accounting academics in South Africa are members of SAICA, since the number of South African academic participants (eight) to this study is relatively limited in comparison to the total possible number of academics at accounting schools at South African universities. It should therefore be noted that this study, being a phenomenological effort, is based on the idiosyncratic construction of the lived

experiences of a relatively limited number of participations, and not on the generalised reduction of a larger population group.

7.5 Considerations for future studies

During the course of this study the following possibly relating research opportunities were identified:

- Though particular or individual elements of the population will be ignored, the phenomenon of the relationship between professional accounting bodies and accounting schools at South African universities can also be explored by potentially following a quantitative research method, through “statistical generalisation” (Hyde, 2000:84), gathering data from a larger number of participants.
- Whilst this study focussed on the accounting profession and accounting education in South Africa, the theoretical framework constructed regarding institutional theory (paragraph 3.2), professions (paragraph 3.3), universities (paragraph 4.2) and power (paragraph 4.3) can also be applied to study the accounting profession and accounting education internationally, as well as the education of other professions at universities in South Africa and internationally.
- The notion of academic freedom at universities, which obtained some attention in paragraph 4.2, is a topic which became more pervasive to the researcher as the study progressed. In this, the researcher finds a deemed potentially rich vein of research opportunities, although if only to the researcher unknown in details as yet.

7.6 Final remarks

In a final reflection, and with reference to the discussion on organisational path dependence in paragraph 3.2.2.1, the researcher is of the opinion that some form of path dependence is evident in the isomorphic behaviour of accounting schools at South African universities, specifically in respect of the seemingly reactive adjustment of accounting curricula, based on the professional syllabus of professional accounting bodies and the appointment of professionally qualified individuals as academics to teach on technical or vocationally orientated degree offerings.

Whilst other organisational actions are available to and, at times, indeed implemented by accounting schools at South African universities (such as the proactive adjustment of curricula and a stronger focus on research activities), the deemed successes achieved by accounting schools over a period of time (the formation phase) in *inter alia* appointing professionally qualified academics, aligning degree curriculums to that of professional curricula and professional examination results, are regarded by the researcher as reinforcing organisational behaviour.

Thus, to the researcher, a lock-in phase in this respect has been reached. In this regard, depending on the professional body accredited with, the researcher deems it improbable that the curricula of accredited accounting degree offerings by accounting schools at South African universities will differ significantly amongst one another. Even more, based on the perceived dominance and legitimacy of SAICA within the South African professional accounting organisational field, the unique approach that SAICA follows in respect of the accreditation of accounting degree or qualification programmes, combined with its approach to publish the SAICA ITC examination results by linking candidate results to the university at which the CTA qualification was obtained, the isomorphic behaviour - in the view of the researcher - is further entrenched.

As a final thought, and with reference to the discussion on the unanticipated consequences of purposive actions in paragraph 3.2.2.2, the researcher interprets the perceived coerciveness and reactive nature of accounting schools in respect of the curricular alignment of SAICA accredited accounting degrees or qualifications as possible unintended consequences of the unique accreditation model followed by SAICA, and its approach to publish the SAICA ITC examination results by linking candidates' results to the university at which the CTA qualification was obtained (the purposive actions).

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ANNEXURE A: UNIVERSITIES WHOSE STUDENTS SAT FOR THE JANUARY 2020 ITC OF SAICA

2020 - 1st time candidates for SAICA ITC from respective universities^{1,2}

University/Institute
Institute of Accounting Science ³
Monash SA /IE MSA
Nelson Mandela University
North-West University
Rhodes University
University of Cape Town
University of Fort Hare
University of Free State
University of Johannesburg
University of Kwazulu-Natal
University of Limpopo
University of Pretoria
University of South Africa (UNISA)
University of Stellenbosch
University of the Western Cape
University of the Witwatersrand

Notes:

1. Source: SAICA (2020f:8)
2. To sit for a first ITC attempt in 2019, these students generally would have obtained their fourth year qualification at the prospective universities in 2019.
3. As the Institute of Accounting Science is not a conventional university and does not provide undergraduate degree offerings, it was not considered as part of the population.

ANNEXURE B: PARTICIPANT CONSENT FORM

Participant Consent Form



EXPLORING INSTITUTIONAL ISOMORPHISM AT PROFESSIONAL ACCOUNTING PROGRAMMES

Kindly read the **Participant Information Sheet** accompanied by this document before you decide whether you are willing to take part in this research project.

Anonymity and Confidentiality

All personal data (such as your name and place of work) is protected and will be kept secure and not released to any third party. You will be anonymous in the study and all personal identifiable information (name and surname, address, contact details) will be removed. Your responses and your data will only be seen by Ian Short and the transcriber of the interviews, with whom a Confidentially Agreement has been signed, and will not be shared with others.

How to withdraw permission to use your information

At any time up to one month after the interview you are free to withdraw. You can request the destruction of any data that have been gathered from you, up to the point at which data have been aggregated for analysis. You can do so by emailing Ian Short at ian.short@nwu.ac.za.

Consent to use your information in the research project

By ticking the boxes and signing this form below you are indicating you are willing to take part and are giving your permission to use your information for study and research related purposes. Your authorisation to use your information will not expire unless you revoke it in writing.

- I have been able to read the Participant Information Sheet and have had the opportunity to ask questions.*
- I am willing to take part in this research and be interviewed.*
- I consent to the use of audio recordings for the purpose of this project. I will be allowed to review any audio recordings and their transcriptions and decide whether I consent for these to be used in research-related publication or presentations.*
- I give my permission for the data collected to be used in an anonymous form for educational or research purposes, in any written reports, presentations and published papers, and in particular in connection with the topic described above.*
- I consent to the use of word by word quotations for the purpose of this project.*
- I understand that the data will be destroyed after five years.*
- I would be interested in being contacted to take part in further studies related to the project.*

Please provide your contact details below:

Name: _____

Institution: _____

Contact Telephone No: _____

Contact Email Address: _____

Signing this form indicates that you understand the purpose of the research, as explained in the Information Sheet, and accept the conditions for handling the data you provide.

Signature: _____

Date: _____

Please return the completed form to Ian Short at ian.short@nwu.ac.za

ANNEXURE C: PARTICIPANT INFORMATION SHEET

Participant Information Sheet

Exploring institutional isomorphism at professional accounting programmes

2 October 2020

Dear potential Participant

Many thanks for your willingness in considering to participate as an interviewee in my research regarding institutional isomorphism at professional accounting schools, particularly at South African universities. I do hope you will agree to take part.

Background

The resource dependence theory suggests that an organisation's behaviour is a result of activities to acquire the resources required to ensure its existence, and can therefore be understood if such an organisation's behaviour is studied. In contrast, the institutional theory aims to rationalise organisational behavior, less from a pure economic viewpoint, and more in response to societal pressures and, amongst other things, ascribed to its pursuit for legitimacy, authority and sustainability, rather than economic necessity. Isomorphism is one of the six fundamental notions of the institutional theory and refers to the adoption of practices and behaviour by organisations similar to adapted by or prescribed by influential, assumed leading or authoritative actors. The theory suggests three categories of isomorphic behavior: coercive, normative or mimetic (Kessler, E. 2013. *Encyclopedia of management theory*).

Professional accounting schools at South African universities display several similarities in practices and behaviour, including: curricular content, which displays a notable focus on the four "core accounting disciplines" (accounting, taxation, auditing as well as financial and cost management); an apparent stronger focus on teaching, as opposed to research; and the employment of professionally qualified accountants as academic personnel.

Aim of the research

In exploring these similarities at professional accounting schools, the aim of my study is to gain an understanding of the potential influence that professional accounting bodies may have on professional accounting schools.

Data collection and treatment

I will conduct semi-structured interviews, using Zoom, of about 30 minutes each, with approximately 6 experienced academics at professional accounting schools, with knowledge and experience regarding the relationship between professional accounting bodies in South Africa and professional accounting schools. Due to it being the prevalent professional accounting body in South Africa, you will note the questions regularly refer to the South African Institute of Chartered Accountants (SAICA) in particular, and if applicable, other professional accounting bodies.

In each interview I wish to explore three areas:

- The relationship between professional accounting bodies and accounting programmes;
- Specific organisational practices; and
- Considerations regarding curricular content.

I attach the structured interview questions to this document. Depending on the answers supplied, more, unstructured questions may follow from these during the interview.

To help with the flow of the conversation I plan to record each interview - once the transcript has been prepared there would be no means of identifying you as a respondent. On request,

I will provide you with a transcript of the interview and the opportunity to amend to it as you wish. If you do at any point wish to withdraw from the study you will be at liberty to do so within one month after the interview and all information concerning your participation will be destroyed, except to the extent it has already been included in any overall analysis.

Throughout the research all data will be kept securely on a password protected computer. A secure backup of the data will also be kept. None of the respondents will be identified to each other or in any outputs from the research. In all my writing I will observe confidentiality and ensure that all references to interviewees are anonymised. I will agree with you how you would prefer to be described.

Please complete and sign the attached Consent Form if you agree for your data to be used in this way in my research and return it to me via email: ian.short@nwu.ac.za

Who to contact?

If you have any complaints or comments at any stage during the research process, please contact Prof. Surika van Rooyen, my study supervisor, at surika.vanrooyen@nwu.ac.za.

I will further liaise with you regarding a suitable time to conduct the interview. Please do not hesitate to contact me should you any other queries in this regard.

Kind regards,

Ian Short

ANNEXURE D: QUESTIONS TO SOUTH AFRICAN ACADEMIC INTERVIEWEES

Exploring institutional isomorphism at professional accounting programmes
Structured questions to interviewees
October 2020

Relationship between professional accounting bodies and accounting programmes

1. Describe the relationship of the accounting school of your university or programme with SAICA and, if applicable, other accounting bodies.
2. Discuss your perception of the influence of SAICA and, if applicable, other professional accounting bodies on the academic functioning (such as curricular content, teaching and assessment approach and research activities) of your accounting school or programme.
3. Discuss your perception of the influence of SAICA and, if applicable, other professional accounting bodies on non-academic aspects (such as academic freedom and employment practices) of the accounting school or programme.

Specific organisational practices

4. Discuss the factors considered in the appointment or selection of academic members to teach specific subjects (core and non-core) and year-groups.
5. In order to compete against other accounting schools at South African universities, how does your accounting school or programme compare and distinguishes itself?
6. In your opinion, in the complete absence of professional accounting bodies, will certain practices and behavior be different at your accounting school or programme? Please elaborate?

Considerations regarding curricular content

7. What factors was considered in establishing the current course content of degrees at your accounting school or programme?
8. What conditions or events will prompt an amendment of course content as well as teaching and assessment practices?
9. What factors would you consider in the amendment of course content as well as teaching and assessment practices?

ANNEXURE E: OFFERINGS OF UNDERGRADUATE AND HONOURS DEGREE OR SIMILAR POST-GRADUATE LEVEL AT SELECTED UNIVERSITIES IN SOUTH AFRICA

University	Undergraduate level	Honours degree/ similar post-graduate level	Comment
University of Cape Town (UCT)	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>B.Com (Chartered Accountant)</i> “also referred to as the C.A option”</p> <p><i>B.Com (General Accounting)</i> “It serves as a basis for the opportunity to enter professional associations. It is designed to serve the needs of students who are not interested in doing the Post-Graduate Diploma in Accounting (PGDA) and continuing to qualify as Chartered Accountants (CA.SA), but nonetheless appreciate the value of an accounting degree.”</p>	<p>Only SAICA route offering.</p> <p><i>B.Com Honours (Accounting)</i> Degree route to obtain CTA for writing ITC and includes research component.</p> <p><i>Postgraduate Diploma in Accounting (PGDA)</i> Non-degree route to obtain CTA for writing ITC. PGDA has no research component.</p>	<p>Refer additional notes 1-6</p> <p>Refer bibliography of URL links for resources.</p>
University of the Witwatersrand (WITS)	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting Science (BAccSci)</i> “The Bachelor of Accounting Science is required if you wish to qualify as a Chartered Accountant.”</p> <p><i>B.Com (Accounting)</i> Degree route for students not pursuing CA(SA) qualification. Graduates can use degree as a “stepping stone” to register <i>inter alia</i> SAIPA, CIMA and ACCA.</p>	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting Science Honours (BAccSciHons)</i> Honours degree offering for students pursuing CA(SA) qualification, with research component.</p> <p><i>B.Com Honours (Accountancy)</i> Honours degree offering for students <u>not</u> pursuing CA(SA) qualification.</p> <p><i>Higher Diploma in Accountancy (HDipAcc)</i> “Successful completion of the HDipAcc means students are eligible to write the qualifying examinations for the South African Institute of Chartered Accountants (SAICA), required to become a CA”, with no research component required.</p> <p><i>Post Graduate Diploma in Specialised Accountancy</i> “The syllabus and learning objectives of the programme are aligned to the Association of Chartered Certified Accountants (ACCA) Professional level exams”, with no research component required.</p>	<p>Refer additional notes 7-10</p> <p>Refer bibliography of URL links for resources.</p>

University	Undergraduate level	Honours degree/ similar post-graduate level	Comment
University of Stellenbosch (US)	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting (BAcc)</i> “This programme offers professional education to qualify as a Chartered Accountant (US, 2020:69).”</p> <p><i>B.Com (Financial Accounting)</i> “This programme offers professional training aimed at the qualification of Certified Accountant (ACCA qualification) (US, 2020:63).”</p> <p><i>B.Com (Management Accounting)</i> “This programme offers professional training aimed at the Chartered Management Accountant (CIMA) qualification (US, 2020:66).”</p>	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting Honours (BAccHons)</i> Honours degree offering for students pursuing CA(SA) qualification, with research component.</p> <p><i>B.Com Honours (Management Accounting)</i> “CIMA recognises the BCom (Management Accounting) and BComHons (Management Accounting) programmes as offered by Stellenbosch University for the purposes of qualifying as a Chartered Management Accountant. (US, 2020:129)”</p> <p>Research component required.</p>	<p>Refer additional notes 11-16</p> <p>Refer bibliography of URL links for resources.</p>
University of Johannesburg (UJ)	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting (BAcc)</i> Undergraduate offering for students pursuing the CA(SA) qualification.</p> <p><i>B.Com (Accounting)</i> Undergraduate offering for students <u>not</u> pursuing the CA(SA) qualification.</p>	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>Bachelor of Accounting Honours (BAccHons)</i> Honours degree offering for students pursuing the CA(SA) qualification, with research component.</p> <p><i>Postgraduate Diploma in Accounting Sciences (PGDA)</i> Non-degree offering for students pursuing the CA(SA) qualification. PGDA has no research component.</p> <p><i>B.Com Honours (Financial Management)</i> Honours degree offering for students pursuing the CIMA qualification, with research component.</p> <p><i>Postgraduate Diploma in Financial Management</i> Non-degree offering for students pursuing the CIMA qualification, with no research component.</p> <p><i>B.Com Honours (Accountancy)</i> Honours degree offering for students pursuing the ACCA or SAIPA qualification, with research component.</p>	<p>Refer additional notes 17-21</p> <p>Refer bibliography of URL links for resources.</p>

University	Undergraduate level	Honours degree/ similar post-graduate level	Comment
North-West University (NWU)	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>B.Com (Chartered Accountancy)</i> Undergraduate offering for students pursuing the CA(SA) qualification.</p> <p><i>B.Com (Management Accountancy)</i> Undergraduate offering for students pursuing the CIMA qualification.</p> <p><i>B.Com (Financial Accountancy)</i> Undergraduate offering for students not pursuing the CA or CIMA qualification.</p>	<p>Distinction made between SAICA/non-SAICA route.</p> <p><i>B.Com Honours (Chartered Accountancy)</i> Degree route to obtain CTA for writing ITC and includes research component.</p> <p><i>Postgraduate Diploma in Accountancy (PGDA)</i> Non-degree route to obtain CTA for writing ITC. PGDA has no research component.</p> <p><i>B.Com Honours (Management Accountancy)</i> Honours degree offering for students pursuing the CIMA qualification, with research component.</p> <p><i>B.Com Honours (Financial Accountancy)</i> Honours degree offering for students pursuing the ACCA or SAIPA qualification, with research component, as well as SAICA accredited bridging programme.</p>	<p>Refer additional notes 22-26</p> <p>Refer bibliography of URL links for resources.</p>

Additional notes to Addendum D | Offerings of undergraduate and honours degrees or at similar post-graduate levels at selected Universities in South Africa

University of Cape Town (UCT)

1. UCT also offers a Postgraduate Diploma (PGDip) in Public Sector Accounting, again with no research component.
2. No other honours level Accountancy degree is offered.
3. The university also offers an extended degree and diploma programmes, enabling students eventual access to obtain an honours level degree or diploma for sitting in the ITC of SAICA (UCT, 2020a:28, 35; UCT, 2020b:116-117).
4. In respect of the B.Com Honours (Accounting) and the PGDA, students are required to pass all modules in the same year for the diploma or degree to be awarded (UCT, 2020a:28, 35).
5. The university offers separate ethics modules to the respective SAICA/non-SAICA degree routes.
6. Whereas UCT offers an integrated module (Business Analysis & Governance) in the SAICA route degree offering at a third year level, no such module is offered in the non-SAICA degree route offering. (Also refer to the analysis of Maughan (2016) in respect of this specific module offered by UCT.)

University of the Witwatersrand (WITS)

7. In respect of the PGDip in Accountancy it “is a requirement for these students [from other universities accredited at SAICA] to have passed all four of the “Big 4” subjects (Financial Accounting III, Management Accounting and Finance III, Taxation III and Auditing III) at a third year level in the year preceding entry into the Postgraduate Diploma in Accountancy (WITS, 2020:92).”
8. Some pertinent differences exist between the 2020 faculty rule book and the faculty’s website regarding post-graduate courses: (i) The BAccScHons is listed as an offering in the faculty rule book (WITS, 2020:108), but not listed on the faculty website (the omission of listing on the faculty website is deemed an oversight by the researcher). (ii) The faculty rule book does not specify that BAccScHons provides access to the ITC, but the course content is similar to HDipAcc (which provides access to the ITC) and also requires, similar to the HDipAcc, that all subjects need to be passed in the same year for the degree to be awarded (WITS, 2020:94, 109-110). Furthermore, the degree offering is included in the 2020 list of SAICA’s accredited programmes (SAICA, 2020:16). As such, the omission of the reference to the CTA is regarded by the researcher as an oversight.
9. Contrary to its listing on the faculty’s website, the 2020 Faculty rule book makes no reference of a BCom Honours (Accountancy) degree (non-CA route) offering.

10. WITS's third year of the B.Com(Accounting) degree offers an elective of 2 of the 4 "major subjects", thus only two modules are taken during the year. For purposes of the computational analysis, Accounting and Financial Management were selected.

University of Stellenbosch (US)

11. The three undergraduate degree offerings are separately listed in the university's yearbook under the heading "Professional degree programmes", with reference made to the option to register with or write the qualifying examinations of a professional society (US, 2020:62).

12. The university also offers a 5-year BAccLLB programme, offering students to obtain both the BAcc and LLB degrees and eventually, with additional studies and examinations, to qualify as either a CA or a legal practitioner, or both (US, 2020:73).

13. Notably, the US does not have a Postgraduate Diploma offering for gaining entrance to the ITC examination.

14. Apart from the Honours level degrees specifically aligned to the curricula of SAICA and CIMA, the US does not offer any other (more "general") accounting degrees at this level.

15. "The South African Institute of Chartered Accountants (SAICA) controls the chartered accounting profession in the Republic of South Africa (US, 2020:146)."

16. Relative to the SAICA route offering, the US non-SAICA route offering has a notable distinction with the inclusion of Marketing Management in the second year of studies.

University of Johannesburg (UJ)

17. UJ also offers various extended and bridging programmes enabling students to gain access to the PGDA for eventual entry to the ITC.

18. In respect of the BAccHons and the PGDA, the students are required to pass all modules in the same year for the diploma or degree to be awarded (UJ, 2020a:57-58, 101-102).

19. In a notable difference between the website of the UJ School of Accounting and its year book, and although some details are provided on the website, no reference is made to the B.Com Honours (Accountancy) in the yearbook. As the university's website encourages students who wish to enrol for this degree to apply for another degree (either B.Com Honours (Internal Auditing) or (Taxation)), a possible explanation for this may be that the degree will only be offered from the 2021 academic year and is thus reflected in the 2020 academic yearbook.

20. Relative to the SAICA route offering, the UJ non-SAICA route offering has a notable distinction with the inclusion of more business related studies.

21. Relative to the non-SAICA route offering, the UJ SAICA route offering has a notable distinction with the inclusion of Accounting History and research related studies in the first and second years of study.

North-West University (NWU)

22. The NWU offers a bachelor's degree in Forensic Accountancy as well, which also gives students access to eventually obtain an honours level degree or a diploma for sitting in the ITC of SAICA.
23. The university also offers various extended undergraduate programmes enabling students eventual access to obtain an honours level degree or diploma for sitting in the ITC of SAICA. For example, the B.Com Honours (Financial Accountancy) is accredited by SAICA as a bridging programme, enabling B.Com Honours (Financial Accountancy) graduates to enrol for the honours level degree or diploma enabling access to the SAICA ITC; thus an additional year of studies.
24. In respect of the B.Com Honours (Chartered Accountancy) and the PGDA, students are required to pass all modules in the same year for the diploma or degree to be awarded (NWU, 2020a:3).
25. Whereas NWU offers an integrated module (Strategy, Risk and Governance) in the SAICA route and Management Accounting degree offering at a third year level, no such module is offered in the Financial Accounting degree offering.
26. For students who wish to transfer from a SAICA to a Non-SAICA degree offering, NWU gives recognition to some non-SAICA second year modules if a student obtained a module mark of 45% for the comparable SAICA 2nd year module.

General comments regarding Ethics as a module

27. The majority of the undergraduate degree offerings across the universities have separate modules with a specific focus on ethics. It appears however that the non-degree undergraduate degrees at UCT and US do not have such modules with a specific on ethics. A possible explanation for these omissions may be that the topic is pervasively and adequately dealt with in and across various other modules.
-

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University of Cape Town (UCT)

<https://www.commerce.uct.ac.za/Accounting/Pages/PGDA>

<https://www.commerce.uct.ac.za/Accounting/Pages/Programmes>

<https://www.commerce.uct.ac.za/Accounting/Pages/Bcom-General-Accountant>

Date of Access: 9 April 2020

University of the Witwatersrand (WITS)

<https://www.wits.ac.za/accountancy/undergraduate-programmes/>

<https://www.wits.ac.za/accountancy/postgraduate-programmes/>

Date of Access: 9 April 2020

University of Stellenbosch (US)

<http://www.sun.ac.za/english/faculty/economy/accounting/programmes/academic-programmes>

Date of Access: 9 April 2020

University of Johannesburg (UJ)

<https://www.uj.ac.za/faculties/cbe/soa/accounting/Pages/Courses-and-Programmes.aspx>

https://www.uj.ac.za/faculties/cbe/soa/accounting/Documents/UJ_Accountancy_UndergradProgrammes2020.pdf

<https://www.uj.ac.za/faculties/cbe/soa/accounting/Documents/FAQ-BCom-Hons-Accounting.pdf>

Date of Access: 9 April 2020

North-West University (NWU)

<http://commerce.nwu.ac.za/accounting-sciences>

<http://commerce.nwu.ac.za/accounting-sciences/CharteredAccounting>

<http://commerce.nwu.ac.za/accounting-sciences/financial-accountancy>

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Date of Access: 18 March 2020.

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http://www.students.uct.ac.za/sites/default/files/image_tool/images/434/study/handbooks/2020/2020_COM_PG_Handbook.pdf Date of access 9 April 2020.

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UJ. 2020a. University of Johannesburg | 2020 College of Business and Economics | Postgraduate Rules and Regulations Yearbook.
<https://www.uj.ac.za/faculties/cbe/Documents/CBE-PG-Yearbook.pdf> Date of access 9 April 2020.

UJ. 2020b. University of Johannesburg | 2020 College of Business and Economics | Undergraduate Rules and Regulations Yearbook.
<https://www.uj.ac.za/faculties/cbe/Documents/CBE-UG-Yearbook.pdf> Date of access 9 April 2020.

US. 2020. University of Stellenbosch | Faculty of Economic and Management Sciences | 2020 Academic Programmes and Faculty Information. *Yearbook*. <http://www.sun.ac.za/english/Documents/Yearbooks/Current/EconomicAndManagementSciences.pdf> Date of access 9 April 2020.

WITS. 2020. University of the Witwatersrand | 2020 Senate Rules for the Faculty of Commerce, Law and Management. *Yearbook*. <https://www.wits.ac.za/media/wits-university/students/academic-matters/documents/2020%20CLM%20Rules%20and%20Syllabuses.pdf> Date of access 9 April 2020.

ANNEXURE F: COMPUTATIONAL ANALYSIS | NQF CREDITS | UNDERGRADUATE DEGREE OFFERING FOR SAICA ROUTE

First year

Subjects	UCT ²	WITS ³	US ⁴	UJ ⁵	NWU ⁶	Aggregate
Accounting/Financial reporting	36	30	24	28	32	150
Audit/Governance						-
Taxation						-
Financial and Cost Management						-
Legal studies		18	24	24	24	90
Economics, Business and related studies	59	36	42	48	48	233
Statistics/ Mathematics/ Data analytics & InfoTech	54	54	48	14	24	194
Other (History, Ethics)				12	24	36
Total credits	149	138	138	126	152	703

Second year

Subjects	UCT	WITS	US	UJ	NWU	Aggregate
Accounting/Financial reporting	36	36	32	30	32	166
Audit/Governance	18	18	24	12	24	96
Taxation	18	18	24	12	24	96
Financial and Cost Management	36	18	30	28	36	148
Legal studies	18	48	24	12	12	114
Economics, Business and related studies	18					18
Statistics/ Mathematics/ Data analytics & InfoTech	18	24	12	12		66
Other (History, Ethics)	18		8	22	12	60
Total credits	180	162	154	128	140	764

Third year

Subjects	UCT	WITS	US	UJ	NWU	Aggregate
Accounting/Financial reporting	36	60	48	34	32	210
Audit/Governance	18	60	24	34	24	160
Taxation	18	60	36	34	32	180
Financial and Cost Management	18	60	36	34	36	184
Legal studies	36					36
Economics, Business and related studies	18				12	30
Statistics/ Mathematics/ Data analytics & InfoTech			12		12	24
Other (History, Ethics)						-
Total credits	144	240	156	136	148	824
Course Total credits	473	540	448	390	440	2 291

Aggregate first to third year

Subjects	UCT	WITS	US	UJ	NWU	Aggregate
Accounting/Financial reporting	108	126	104	92	96	526
Audit/Governance	36	78	48	46	48	256
Taxation	36	78	60	46	56	276
Financial and Cost Management	54	78	66	62	72	332
Legal studies	54	66	48	36	36	240
Economics, Business and related studies	95	36	42	48	60	281
Statistics/ Mathematics/ Data analytics & InfoTech	72	78	72	26	36	284
Other (History, Ethics)	18	-	8	34	36	96
Total credits	473	540	448	390	440	2 291

Subjects	UCT	WITS	US	UJ	NWU	Aggregate	Average
Accounting/Financial reporting	23%	23%	23%	24%	22%	23%	23%
Audit/Governance	8%	14%	11%	12%	11%	11%	11%
Taxation	8%	14%	13%	12%	13%	12%	12%
Financial and Cost Management	11%	14%	15%	16%	16%	14%	15%
Legal studies	11%	12%	11%	9%	8%	10%	10%
Economics, Business and related studies	20%	7%	9%	12%	14%	12%	12%
Statistics/ Mathematics/ Data analytics & InfoTech	15%	14%	16%	7%	8%	12%	12%
Other (History, Ethics)	4%	0%	2%	9%	8%	4%	4%
	100%	100%	100%	100%	100%	100%	100%

Business, Analytics, Legal & Social studies	51%	33%	38%	37%	38%	39%	39%
First year	24%	20%	25%	25%	27%	24%	24%
Second year	15%	13%	10%	12%	5%	11%	11%
Third year	11%	0%	3%	0%	5%	4%	4%

Notes:

1. Extended degree programmes are not included.
2. B.Com (Chartered Accountant) (UCT, 2020b: 82-83)
3. Bachelor of Accounting Science (BAccSci) (WITS, 2020: 72-73)
4. Bachelor of Accounting (BAcc) (US, 2020: 69-70)
5. Bachelor of Accounting (BAcc) (UJ, 2020b: 200-202)
6. B.Com (Chartered Accountancy) (NWU, 2020b: 111-114)
7. UCT and WITS appears to have a relative higher focus on legal studies.
8. US appears to have a relatively lower focus on legal studies, but a relatively stronger focus on Information systems and technology.
9. UCT, NWU and US each have a module with the integration of other modules as an outcome (thus a capstone module of some sort).
10. UJ is the only university who teaches research on the undergraduate level and accounting history.

ANNEXURE G: COMPUTATIONAL ANALYSIS | NQF CREDITS | HONOURS DEGREE AND POST-GRADUATE COURSE OFFERINGS FOR SAICA ROUTE

Subjects	UCT		WITS		US		UJ		NWU	
	Degree ²	Dip ³	Degree ⁴	Dip ⁵	Degree ⁶	Dip ⁷	Degree ⁸	Dip ⁹	Degree ¹⁰	Dip ¹¹
Accounting/Financial reporting	36	36	30	30	40	-	30	30	40	40
Audit/Governance	24	24	30	30	32	-	30	30	40	40
Taxation	24	24	30	30	24	-	30	30	40	40
Financial and Cost Management	36	36	30	30	24	-	30	30	40	40
Research component	30		30		30	-	30		32	
Total credits	150	120	150	120	150	-	150	120	192	160

1. Extended diploma and degree programmes are not included.
2. B.Com Honours (Accounting) (UCT, 2020a: 34-36)
3. Postgraduate Diploma in Accounting (PGDA) (UCT, 2020a: 27-29)
4. Bachelor of Accounting Science Honours (BAccSciHons) (WITS, 2020: 152-153,109-110)
5. Higher Diploma in Accountancy (HDipAcc) (WITS, 2020: 152-153,94)
6. Bachelor of Accounting Honours (BAccHons) (US, 2020: 145-147)
7. With no reference to such offering the academic yearbook of the US, the US does not offer a non-degree route to obtain access to the ITC of SAICA
8. Bachelor of Accounting Honours (BAccHons) (UJ, 2020a: 57-58)
9. Postgraduate Diploma in Accounting Sciences (PGDA) (UJ, 2020a: 100-101)
10. B.Com Honours (Chartered Accountancy) (NWU, 2020a: 32-34)
11. Postgraduate Diploma in Accountancy (PGDA) (NWU, 2020a: 60-61)

ANNEXURE H: COMPUTATIONAL ANALYSIS | NQF CREDITS | AGGREGATE OF UNDERGRADUATE AND POST-GRADUATE DEGREE/COURSE OFFERINGS FOR SAICA ROUTE

Combined with PGDA

Subjects	UCT	WITS	US	UJ	NWU	Aggregate
Accounting/Financial reporting	144	156	-	122	136	558
Audit/Governance	60	108	-	76	88	332
Taxation	60	108	-	76	96	340
Financial and Cost Management	90	108	-	92	112	402
Legal studies	54	66	-	36	36	192
Economics, Business and related studies	95	36	-	48	60	239
Statistics/ Mathematics/ Data analytics & InfoTech	72	78	-	26	36	212
Other (History, Ethics)	18	-	-	34	36	88
Total credits	593	660	-	510	600	2 363

Subjects	UCT	WITS	US	UJ	NWU	Aggregate	Average
Accounting/Financial reporting	24%	24%	0%	24%	23%	24%	24%
Audit/Governance	10%	16%	0%	15%	15%	14%	14%
Taxation	10%	16%	0%	15%	16%	14%	14%
Financial and Cost Management	15%	16%	0%	18%	19%	17%	17%
Legal studies	9%	10%	0%	7%	6%	8%	8%
Economics, Business and related studies	16%	5%	0%	9%	10%	10%	10%
Statistics/ Mathematics/ Data analytics & InfoTech	12%	12%	0%	5%	6%	9%	9%
Other (History, Ethics)	3%	0%	0%	7%	6%	4%	4%
	100%	100%	0%	100%	100%	100%	100%

Business, Analytics, Legal & Social studies

First year	40%	27%	0%	28%	28%	31%	31%
Second year	19%	16%	0%	19%	20%	19%	19%
Third year	12%	11%	0%	9%	4%	9%	9%
Fourth year	9%	0%	0%	0%	4%	3%	3%
	0%	0%	0%	0%	0%	0%	0%

Combined with Honours degree

Subjects	UCT	WITS	US	UJ	NWU	Aggregate
Accounting/Financial reporting	144	156	144	122	136	702
Audit/Governance	60	108	80	76	88	412
Taxation	60	108	84	76	96	424
Financial and Cost Management	90	108	90	92	112	492
Legal studies	54	66	48	36	36	240
Economics, Business and related studies	95	36	42	48	60	281
Statistics/ Mathematics/ Data analytics & InfoTech	72	78	72	26	36	284
Other (History, Ethics)	48	30	38	64	68	248
Total credits	623	690	598	540	632	3 083

Subjects	UCT	WITS	US	UJ	NWU	Aggregate	Average
Accounting/Financial reporting	23%	23%	24%	23%	22%	23%	23%
Audit/Governance	10%	16%	13%	14%	14%	13%	13%
Taxation	10%	16%	14%	14%	15%	14%	14%
Financial and Cost Management	14%	16%	15%	17%	18%	16%	16%
Legal studies	9%	10%	8%	7%	6%	8%	8%
Economics, Business and related studies	15%	5%	7%	9%	9%	9%	9%
Statistics/ Mathematics/ Data analytics & InfoTech	12%	11%	12%	5%	6%	9%	9%
Other (History, Ethics)	8%	4%	6%	12%	11%	8%	8%
	100%	100%	100%	100%	100%	100%	100%

Business, Analytics, Legal & Social studies

First year	18%	16%	19%	18%	19%	18%	18%
Second year	12%	10%	7%	9%	4%	8%	8%
Third year	9%	0%	2%	0%	4%	3%	3%
Fourth year	5%	4%	5%	6%	5%	5%	5%

Notes:

1. Extended diploma and degree programmes are not included.

ANNEXURE I: COMPUTATIONAL ANALYSIS | NQF CREDITS | UNDERGRADUATE COURSE OFFERINGS FOR NON-SAICA ROUTES

First year

Subjects	UCT	WITS	US		UJ ⁶	NWU		Aggregate
	B.Com GenAcc ²	B.Com Acc ³	B.Com FinAcc ⁴	B.Com ManAcc ⁵	B.Com Acc ⁶	B.Com FinAcc ⁷	B.Com ManAcc ⁸	
Accounting/Financial reporting	36	36	24	24	24	32	32	208
Audit/Governance								-
Taxation								-
Financial and Cost Management					12			12
Legal studies		18			32	24	24	98
Economics, Business and related studies	59	36	42	42	48	48	48	323
Statistics/ Mathematics/ Data analytics & InfoTech	54	54	54	54	12	24	24	276
Other (History, Ethics)						24	24	48
Total credits	149	144	120	120	128	152	152	965

Second year

Subjects	UCT	WITS	US		UJ ⁶	NWU		Aggregate
	B.Com GenAcc ²	B.Com Acc ³	B.Com FinAcc ⁴	B.Com ManAcc ⁵	B.Com Acc ⁶	B.Com FinAcc ⁷	B.Com ManAcc ⁸	
Accounting/Financial reporting	36	42	32	32	24	32	32	230
Audit/Governance	18	18	24			24	24	108
Taxation	18	18			12	24	24	96
Financial and Cost Management	36	18	24	24	24	36	36	198
Legal studies	18	48	32	32		12	12	154
Economics, Business and related studies	18	24	16	12	36			106
Statistics/ Mathematics/ Data analytics & InfoTech	18			28	16			62
Other (History, Ethics)					8	12	12	32
Total credits	162	168	128	128	120	140	140	986

Third year

Subjects	UCT	WITS	US		UJ ⁶	NWU		Aggregate
	B.Com GenAcc ²	B.Com Acc ^{3,9}	B.Com FinAcc ⁴	B.Com ManAcc ⁵	B.Com Acc ⁶	B.Com FinAcc ⁷	B.Com ManAcc ⁸	
Accounting/Financial reporting	36	60	48	48	32	32	32	288
Audit/Governance	18		24	24	32	24	24	146
Taxation	18		24	24	32	32	32	162
Financial and Cost Management	18	60	48	48	32	18	18	242
Legal studies	36					18	18	72
Economics, Business and related studies							12	12
Statistics/ Mathematics/ Data analytics & InfoTech						12	12	24
Other (History, Ethics)	18							18
Total credits	144	120	144	144	128	136	148	964
	455	432	392	392	376	428	440	2 915

Aggregate first to third year

Subjects	UCT	WITS	US		UJ ⁶	NWU		Aggregate
	B.Com GenAcc ²	B.Com Acc ³	B.Com FinAcc ⁴	B.Com ManAcc ⁵	B.Com Acc ⁶	B.Com FinAcc ⁷	B.Com ManAcc ⁸	
Accounting/Financial reporting	108	138	104	104	80	96	96	726
Audit/Governance	36	18	48	24	32	48	48	254
Taxation	36	18	24	24	44	56	56	258
Financial and Cost Management	54	78	72	72	68	54	54	452
Legal studies	54	66	32	32	32	54	54	324
Economics, Business and related studies	77	60	58	54	84	48	60	441
Statistics/ Mathematics/ Data analytics & InfoTech	72	54	54	82	28	36	36	362
Other (History, Ethics)	18	-	-	-	8	36	36	98
Total credits	455	432	392	392	376	428	440	2 915

Subjects	UCT ²	WITS ³	US		UJ ⁶	NWU		Aggregate	Average
	N/A ²	PGDip (ACCA) ⁴	B.Com FinAcc ⁴	B.Com ManAcc ⁵	Hons (CIMA) ⁷	Hons (CIMA) ⁹	Hons (FinAcc) ¹⁰		
Accounting/Financial reporting	24%	32%	27%	27%	21%	22%	22%	25%	25%
Audit/Governance	8%	4%	12%	6%	9%	11%	11%	9%	9%
Taxation	8%	4%	6%	6%	12%	13%	13%	9%	9%
Financial and Cost Management	12%	18%	18%	18%	18%	13%	12%	16%	16%
Legal studies	12%	15%	8%	8%	9%	13%	12%	11%	11%
Economics, Business and related studies	17%	14%	15%	14%	22%	11%	14%	15%	15%
Statistics/ Mathematics/ Data analytics & InfoTech	16%	13%	14%	21%	7%	8%	8%	12%	12%
Other (History, Ethics)	4%	0%	0%	0%	2%	8%	8%	3%	3%
	100%	100%	100%	100%	100%	100%	100%	100%	100%
Business, Analytics, Legal & Social studies	49%	42%	37%	43%	40%	41%	42%	42%	42%
First year	25%	25%	24%	24%	24%	28%	27%	26%	26%
Second year	12%	17%	12%	18%	16%	6%	5%	12%	12%
Third year	12%	0%	0%	0%	0%	7%	10%	4%	4%

Notes

1. Extended diploma and degree programmes are not included.
2. B.Com (General Accounting) (UCT, 2020b: 81-82)
3. B.Com (Accounting) (WITS, 2020: 68-69)
4. B.Com (Financial Accounting) (US, 2020: 64-65)
5. B.Com (Management Accounting) (US, 2020: 66-67)
6. B.Com (Accounting) (UJ, 2020b: 175-177)
7. B.Com (Financial Accountancy) (NWU, 2020b: 123-124)
8. B.Com (Management Accountancy) (NWU, 2020b: 135-136)
9. WITS's third year of the B.Com(Accounting) offers an elective of 2 of the 4 "major subjects", thus only two modules are taken during the year. For purposes of the analysis Accounting and Financial Management were selected.

ANNEXURE J: COMPUTATIONAL ANALYSIS | NQF CREDITS | HONOURS DEGREE AND POSTGRADUATE COURSE OFFERINGS FOR NON-SAICA ROUTES

Subjects	UCT ²	WITS ³	US	UJ ⁶		NWU		Aggregate	Average
	N/A ²	PGDip (ACCA) ⁴	Hons (CIMA) ⁵	Hons (CIMA) ⁷	PGDip (CIMA) ⁸	Hons (CIMA) ⁹	Hons (FinAcc) ¹⁰		
Accounting/Financial reporting		24	15			16	32	87	
Audit/Governance							32	32	
Taxation							32	32	
Financial and Cost Management		48	35	30	30	48	32	223	
Legal studies								-	
Economics, Business and related studies		48	40	90	90	64		332	
Statistics/ Mathematics/ Data analytics & InfoTech								-	
Other (History, Ethics)			30	30		32	32	124	
Total credits		120	120	150	120	160	160	830	

Subjects	UCT ²	WITS ³	US	UJ ⁶		NWU		Aggregate	Average
	N/A ²	PGDip (ACCA) ⁴	Hons (CIMA) ⁵	Hons (CIMA) ⁷	PGDip (CIMA) ⁸	Hons (CIMA) ⁹	Hons (FinAcc) ¹⁰		
Accounting/Financial reporting		20%	13%	0%	0%	10%	20%	10%	10%
Audit/Governance		0%	0%	0%	0%	0%	20%	4%	3%
Taxation		0%	0%	0%	0%	0%	20%	4%	3%
Financial and Cost Management		40%	29%	20%	25%	30%	20%	27%	27%
Legal studies		0%	0%	0%	0%	0%	0%	0%	0%
Economics, Business and related studies		40%	33%	60%	75%	40%	0%	40%	41%
Statistics/ Mathematics/ Data analytics & InfoTech		0%	0%	0%	0%	0%	0%	0%	0%
Other (History, Ethics)		0%	25%	20%	0%	20%	20%	15%	14%
		100%	100%	100%	100%	100%	100%	100%	100%

Business, Analytics, Legal & Social studies		40%	58%	80%	75%	60%	20%	55%	56%
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Notes

1. Extended diploma and degree programmes are not included.
2. No non-SAICA route Honours degree/postgraduate qualification offered.
3. B.Com Honours (Accountancy) | Contrary to its listing on the faculty's website, the 2020 Faculty rule book makes no reference of a B.Com Honours (Accountancy) degree (non-CA route) offering.
4. Post Graduate Diploma in Specialised Accountancy (WITS, 2020:95). Course allow 2 electives of 24 NQF credits each (total course comprises 120 NQF credits) | Electives: Audit, Performance Management, Taxation, Financial Management.
5. B.Com Honours (Management Accounting) (US, 2020:129)
6. B.Com Honours (Accountancy) | In a notable difference between the website of the UJ School of Accounting and its year book and although some details are provided on the website, no reference is made of the B.Com Honours (Accountancy) in the yearbook. As the university's website encourages students who wish to enrol for this degree to apply for another degree (either B.Com Honours (Internal Auditing) or (Taxation)), a possible explanation for this may be that the degree will only be offered from the 2021 academic year and is thus reflected in 2020 academic yearbook.
7. B.Com Honours (Financial Management) (UJ, 2020a: 62)
8. Postgraduate Diploma in Financial Management (UJ, 2020a: 102)
9. B.Com Honours (Management Accountancy) (NWU, 2020a: 39)
10. B.Com Honours (Financial Accountancy) (NWU, 2020a:38)

ANNEXURE K: COMPUTATIONAL ANALYSIS | NQF CREDITS | EXAMPLES OF UNDERGRADUATE AND POST-GRADUATE COURSE COMBINATIONS OF NON-SAICA ROUTE DEGREE OFFERINGS

Aggregate first to third year

Subjects	WITS	US	UJ		NWU		Aggregate
	B.Com Acc	B.Com ManAcc	B.Com Acc	B.Com Acc	B.Com FinAcc	B.Com ManAcc	
Accounting/Financial reporting	138	104	80	80	96	96	594
Audit/Governance	18	24	32	32	48	48	202
Taxation	18	24	44	44	56	56	242
Financial and Cost Management	78	72	68	68	54	54	394
Legal studies	66	32	32	32	54	54	270
Economics, Business and related studies	60	54	84	84	48	60	390
Statistics/ Mathematics/ Data analytics & InfoTech	54	82	28	28	36	36	264
Other (History, Ethics)	-	-	8	8	36	36	88
Total credits	432	392	376	376	428	440	2 444

Honours degree or similar post-graduate for non-SAICA route

Subjects	WITS	US	UJ		NWU		Aggregate
	PGDip (ACCA)	Hons (CIMA)	Hons (CIMA)	PGDip (CIMA)	Hons (FinAcc)	Hons (CIMA)	
Accounting/Financial reporting	24	15	-	-	32	16	87
Audit/Governance	-	-	-	-	32	-	32
Taxation	-	-	-	-	32	-	32
Financial and Cost Management	48	35	30	30	32	48	223
Legal studies	-	-	-	-	-	-	-
Economics, Business and related studies	48	40	90	90	-	64	332
Statistics/ Mathematics/ Data analytics & InfoTech	-	-	-	-	-	-	-
Other (History, Ethics)	-	30	30	-	32	32	124
Total credits	120	120	150	120	160	160	830

Examples of Undergraduate and postgraduate course combinations

Subjects	WITS	US	UJ		NWU		Aggregate	Aggregate less NWU ACCA
	ACCA route ²	CIMA Route ³	CIMA Degree ⁴	CIMA Diploma ⁵	ACCA/SAIPA Route ⁶	CIMA Route ⁷		
Accounting/Financial reporting	162	119	80	80	128	112	681	553
Audit/Governance	18	24	32	32	80	48	234	154
Taxation	18	24	44	44	88	56	274	186
Financial and Cost Management	126	107	98	98	86	102	617	531
Legal studies	66	32	32	32	54	54	270	216
Economics, Business and related studies	108	94	174	174	48	124	722	674
Statistics/ Mathematics/ Data analytics & InfoTech	54	82	28	28	36	36	264	228
Other (History, Ethics)	-	30	38	8	68	68	212	144
Total credits	552	512	526	496	588	600	3 274	2 686

Subjects	WITS	US	UJ		NWU		Aggregate	Aggregate less NWU ACCA
	ACCA route ²	CIMA Route ³	CIMA Degree ⁴	CIMA Diploma ⁵	ACCA/SAIPA Route ^{6,7}	CIMA Route ⁸		
Accounting/Financial reporting	29%	23%	15%	16%	22%	19%	21%	21%
Audit/Governance	3%	5%	6%	6%	14%	8%	7%	6%
Taxation	3%	5%	8%	9%	15%	9%	8%	7%
Financial and Cost Management	23%	21%	19%	20%	15%	17%	19%	20%
Legal studies	12%	6%	6%	6%	9%	9%	8%	8%
Economics, Business and related studies	20%	18%	33%	35%	8%	21%	22%	25%
Statistics/ Mathematics/ Data analytics & InfoTech	10%	16%	5%	6%	6%	6%	8%	8%
Other (History, Ethics)	0%	6%	7%	2%	12%	11%	6%	5%
	100%	100%	100%	100%	100%	100%	100%	100%
Business, Analytics, Legal & Social studies	41%	46%	52%	49%	35%	47%	45%	47%
First year	20%	19%	17%	19%	20%	20%	19%	19%
Second year	13%	14%	11%	12%	4%	4%	10%	11%
Third year	0%	0%	0%	0%	5%	7%	2%	2%
Fourth year	9%	14%	23%	18%	5%	16%	14%	16%

Notes

1. Extended diploma and degree programmes are not included.
2. Student at WITS who studied B.Com(Accounting) and PGDip (ACCA) thereafter.
3. Student at US who studied B.Com(Management Accounting) and B.Com Hons (Management Accounting) thereafter. US refers to link with CIMA.
4. Student at UJ who studied B.Com(Accounting) and B.Com Hons(Financial Management) thereafter. UJ refers to link with CIMA.
5. Student at UJ who studied B.Com(Accounting) and PGDip in Financial Mangement thereafter. UJ refers to link with CIMA.
6. Student at NWU who studied B.Com(Financial Accounting) and B.Com Hons (Financial Accounting) thereafter. NWU refers to links with ACCA and SAPIA.
7. The B.Com Hons (Financial Accounting) is an accredited programme at SAICA. Succesfull completion of B.Com Hons (Financial Accounting) degree enables student to acces post-graduate study for SAICA route in the following year at NWU.
8. Student at NWU who studied B.Com(Management Accounting) and B.Com Hons (Management Accounting) thereafter. NWU refers to link with CIMA.

ANNEXURE L: DEGREE OFFERINGS AT SELECTED BRITISH AND AUSTRALIAN UNIVERSITIES WITH ACCREDITATION AT PROFESSIONAL ACCOUNTING BODIES

University	Degree offering	Accreditation at Professional accounting bodies	Comment
University of Bristol (UB)	<p>The School of Economics, Finance and Management at Bristol University offers several Accountancy orientated undergraduate courses:</p> <p><i>BSc Accounting and Finance</i> ("Ordinary"; with Professional Placement; or with Study Abroad)</p> <p><i>BSc Accounting and Management</i> ("Ordinary", or with Study Abroad)</p> <p><i>BSc Economics and Accounting</i> ("Ordinary", or with Study Abroad)</p>	<p>Courses are recognised by the following PAB's for exemption from some professional examinations:</p> <p>ACCA ICAEW CIMA</p>	<p>In addition to "ordinary" degree options, UB also provides students with the choice to extend the course duration by studying abroad or obtaining practical professional experience (and sitting for selected professional examinations of the ICAEW).</p> <p>For purposes of the computational analysis the ordinary degree option of the BSc Accounting and Finance was selected.</p>
University of Portsmouth (PU)	<p>The Portsmouth Business School offers one degree course recognised by professional accounting bodies:</p> <p>BA Hons Accounting with Finance ("Ordinary"; or with Professional placement)</p>	<p>The course is recognised by the following PAB's for exemption from some professional examinations:</p> <p>ACCA ICAEW CIMA CPA (Australia)</p>	<p>In addition to "ordinary" degree options, PU also provides students with the choice to extend the course duration by obtaining practical professional experience at organisations such as IBM, Boeing and Estee Lauder.</p> <p>For purposes of the computational analysis the ordinary degree option of the BA Hons Accounting with Finance.</p>
University of Glasgow (UG)	<p>The Glasgow University's Adam Smith Business School provides prospective students with a choice of five programmes, each leading to a Bachelor of Accountancy degree.</p> <p><i>BAcc Accountancy</i></p> <p><i>BAcc Accountancy with Finance</i></p> <p><i>BAcc Accountancy with International Accounting</i></p> <p><i>BAcc Accountancy with Languages</i></p> <p><i>BAcc Joint Honours in Accountancy and Economics</i></p>	<p>Each of the 5 BAcc programmes offered by GY is recognised by the following PAB's for exemption from some professional examinations:</p> <p>ACCA ICAEW ICAS CIMA</p>	<p>Universities in Scotland offer four-year degrees, different to the norm of three-year degree offerings elsewhere in the United Kingdom (Ellington & Williams, 2017:509)</p> <p>In addition to the various degree options, GU also provides students with the various electives in their final year, as well as the opportunity to participate in an exchange programme, allowing students to study a semester or a year of international studies.</p> <p>For purposes of the computational analysis the "ordinary" BAcc Accountancy was selected.</p>

University	Degree offering	Accreditation at Professional accounting bodies	Comment
London School of Economics and Political Science (LSE)	<p>The LSE's Department of Accounting offers one degree course recognised by professional accounting bodies:</p> <p><i>BSc Accounting and Finance</i></p>	<p>The course is recognised by the following PAB's for exemption from some professional examinations:</p> <p>ACCA ICAEW CIMA Chartered Institute of Public Finance and Accountancy</p>	<p>LSE provides the students with various electives in each of the three years of the course duration.</p> <p>LSE has a particular focus on social studies through a course LSE100 (The LSE Course: Understanding the causes of things), which is compulsory to all LSE students in their first and second years (one semester each).</p>
RMIT University (Australia)	<p>RMIT offers two degree courses recognised by professional accounting bodies:</p> <p><i>Bachelor of Business (Professional Accountancy)</i> a four-year degree course, with work placement in the third year.</p> <p><i>Bachelor of Business (Accountancy)</i> a three-year degree course, but no work placement during the course of studies.</p>	<p>The course is recognised by the various PAB's for exemption from some professional examinations including:</p> <p>ACCA CIMA ICAEW CPA (Australia) CAANZ (Chartered Accountants Australia and New Zealand)</p>	<p>RMIT provides the students with various electives / options during the duration of their studies.</p> <p>Year three of the Bachelor of Business (Professional Accountancy) degree is a work placement year.</p> <p>For purposes of the computational analysis the Bachelor of Business (Professional Accountancy) was selected.</p>

Bibliography - Uniform Resource Locator (URL) to websites accessed

University of Bristol (UB)

<http://www.bristol.ac.uk/efm/courses/undergraduate/>

<http://www.bristol.ac.uk/study/undergraduate/2021/accounting-finance/bsc-accounting-finance/>

Date of Access: 12 April 2020

University of Portsmouth (PU)

<https://www.port.ac.uk/study/subject-area/accounting-economics-and-finance>

<https://www.port.ac.uk/study/courses/ba-hons-accounting-with-finance>

Date of Access: 12 April 2020

University of Glasgow (GU)

<https://www.gla.ac.uk/undergraduate/degrees/accountancy/programmestrucre/>

<https://www.gla.ac.uk/undergraduate/degrees/accountancy/#tab=structure>

https://www.gla.ac.uk/schools/business/aboutus/accreditationsandranks/accreditations/#programmeaccreditations_professionalmemberships

Date of Access: 12 April 2020

London School of Economics and Political Science (LSE)

<http://www.lse.ac.uk/accounting/study/our-programmes>

<http://www.lse.ac.uk/study-at-lse/Undergraduate/Degree-programmes-2021/BSc-Accounting-and-Finance>

<http://www.lse.ac.uk/resources/calendar/programmeRegulations/undergraduate/2019/BScAccountingAndFinance.htm>

Date of Access: 12 April 2020

RMIT University (Australia)

<https://www.rmit.edu.au/study-with-us/levels-of-study/undergraduate-study/bachelor-degrees/bachelor-of-business-professional-accountancy-bp129>

<https://www.rmit.edu.au/study-with-us/levels-of-study/undergraduate-study/bachelor-degrees/bachelor-of-business-accountancy-bp254>

Date of Access: 12 April 2020

Ellington, P. & Williams, A. 2017. Accounting Academics' Perceptions of the Effect of Accreditation on UK Accounting Degrees. *Accounting Education*, 26(5):501-521.

ANNEXURE M: COMPUTATIONAL ANALYSIS | CREDITS OF DEGREE OFFERINGS AT SELECTED BRITISH AND AUSTRALIAN UNIVERSITIES WITH ACCREDITATION AT PROFESSIONAL ACCOUNTING BODIES

First year											
Subjects	Bristol ¹		Portsmouth ⁴		Glasgow ⁷		LSE ¹¹		RMIT ¹⁴		Adjusted Aggregate ¹⁸
	BSc Acc&Fin ²	BSc Acc&Fin ³	BAHons Acc ⁵	BAHons Acc ⁶	BAHons Acc ⁸	BAHons Acc ⁹	BSc Acc&Fin ¹²	BSc Acc&Fin ¹³	BBuss Acc ¹⁶	BBuss Acc ¹⁸	
Accounting/Financial reporting	40	40	20	20	20	20	1	1	24	24	261
Audit/Governance											-
Taxation											-
Financial and Cost Management					40	40					60
Legal studies			20	20							40
Economics, Business and related studies	40	40	20	20	40	40	1	1	48	48	351
Statistics/ Mathematics/ Data analytics & InfoTech	20	20	40	40			2	2	24	24	283
Other (History, Ethics)	20	20	20	20	20	20	1	1			161
Total credits	120	120	120	120	120	120	5	5	96	96	1 157

Second year											
Subjects	Bristol ¹		Portsmouth ⁴		Glasgow ⁷		LSE ¹¹		RMIT ¹⁴		Adjusted Aggregate ¹⁸
	BSc Acc&Fin ²	BSc Acc&Fin ³	BAHons Acc ⁵	BAHons Acc ⁶	BAHons Acc ⁸	BAHons Acc ⁹	BSc Acc&Fin ¹²	BSc Acc&Fin ¹³	BBuss Acc ¹⁶	BBuss Acc ¹⁸	
Accounting/Financial reporting	20	20	20	20	20	20	1	1	12	12	191
Audit/Governance									12	12	30
Taxation		20		20	20	20			12	12	100
Financial and Cost Management	40	40	40	60	40	40	1	1	24	36	366
Legal studies	20	20			20	20	1	1	24	24	181
Economics, Business and related studies							1	1			51
Statistics/ Mathematics/ Data analytics & InfoTech	20		40		20	20					90
Other (History, Ethics)	20	20	20	20			1	1	12		146
Total credits	120	120	120	120	120	120	5	5	96	96	1 157

Third and fourth years ¹⁰											
Subjects	Bristol ¹		Portsmouth ⁴		Glasgow ⁷		LSE ¹¹		RMIT ¹⁴		Adjusted Aggregate ¹⁸
	BSc Acc&Fin ²	BSc Acc&Fin ³	BAHons Acc ⁵	BAHons Acc ⁶	BAHons Acc ⁸	BAHons Acc ⁹	BSc Acc&Fin ¹²	BSc Acc&Fin ¹³	BBuss Acc ¹⁶	BBuss Acc ¹⁸	
Accounting/Financial reporting	20	30	20	40	20	60	0,5	1,5	12	12	251
Audit/Governance		20		20	20	20	0,5	0,5			96
Taxation		20				40		1,0			76
Financial and Cost Management	30	30	40	40		40	2,0	1,0	12	36	307
Legal studies							1,0				26
Economics, Business and related studies	40				60	40			36	36	205
Statistics/ Mathematics/ Data analytics & InfoTech	10	10			40						50
Other (History, Ethics)	20	10	60	20	100	40			36	12	275
Total credits	120	120	120	120	240	240	4	4	96	96	1 286
	360	360	360	360	480	480	14	14	288	288	3 600

Aggregate first to fourth year

Subjects	Bristol ¹		Portsmouth ⁴		Glasgow ⁷		LSE ¹¹		RMIT ¹⁴		Adjusted Aggregate ¹⁸
	BSc Acc&Fin ²	BSc Acc&Fin ³	BAHons Acc ⁵	BAHons Acc ⁸	BAHons Acc ⁸	BAHons Acc ⁸	BSc Acc&Fin ¹²	BSc Acc&Fin ¹³	BBuss Acc ^{16,17}	BBuss Acc ^{16,17}	
Accounting/Financial reporting	80	90	60	80	60	100	3	4	48	48	704
Audit/Governance	-	20	-	20	20	20	1	1	12	12	126
Taxation	-	40	-	20	20	60	-	1	12	12	176
Financial and Cost Management	70	70	80	100	80	120	3	2	36	72	734
Legal studies	20	20	20	20	20	20	2	1	24	24	247
Economics, Business and related studies	80	40	20	20	100	80	2	2	84	84	608
Statistics/ Mathematics/ Data analytics & InfoTech	50	30	80	40	60	20	2	2	24	24	423
Other (History, Ethics)	60	50	100	60	120	60	2	2	48	12	583
Total credits	360	360	360	360	480	480	14	14	288	288	3 600

Subjects	Bristol ¹		Portsmouth ⁴		Glasgow ⁷		LSE ¹¹		RMIT ¹⁴		Adjusted Aggregate ¹⁸
	BSc Acc&Fin ²	BSc Acc&Fin ³	BAHons Acc ⁵	BAHons Acc ⁸	BAHons Acc ⁸	BAHons Acc ⁸	BSc Acc&Fin ¹²	BSc Acc&Fin ¹³	BBuss Acc ^{16,17}	BBuss Acc ^{16,17}	
Accounting/Financial reporting	22%	25%	17%	22%	13%	21%	18%	25%	17%	17%	20%
Audit/Governance	0%	6%	0%	6%	4%	4%	4%	4%	4%	4%	3%
Taxation	0%	11%	0%	6%	4%	13%	0%	7%	4%	4%	5%
Financial and Cost Management	19%	19%	22%	28%	17%	25%	21%	14%	13%	25%	20%
Legal studies	6%	6%	6%	6%	4%	4%	14%	7%	8%	8%	7%
Economics, Business and related studies	22%	11%	6%	6%	21%	17%	14%	14%	29%	29%	17%
Statistics/ Mathematics/ Data analytics & InfoTech	14%	8%	22%	11%	13%	4%	14%	14%	8%	8%	12%
Other (History, Ethics)	17%	14%	28%	17%	25%	13%	14%	14%	17%	4%	16%
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Business, Analytics, Legal & Social studies	58%	39%	61%	39%	63%	38%	57%	50%	63%	50%	52%
First year	22%	22%	28%	28%	13%	13%	29%	29%	25%	25%	23%
Second year	17%	11%	17%	6%	8%	8%	21%	21%	13%	8%	13%
Third and fourth years	19%	25%	17%	6%	42%	17%	7%	0%	25%	17%	15%

Notes

University of Bristol (UB)

1. Source: <https://www.bris.ac.uk/unit-programme-catalogue/RouteStructure.isa?byCohort=N&cohort=Y&routeLevelCode=1&ayrCode=21%2F22&modeOfStudyCode=Full+Time&programmeCode=9ECON020U>. Date of Access: 12 April 2020
2. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "non-major" subjects.*
3. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "major" subjects.* <https://www.port.ac.uk/study/courses/ba-hons-accounting-with-finance>

University of Portsmouth (PU)

4. Source: <https://www.port.ac.uk/study/courses/ba-hons-accounting-with-finance>. Date of Access: 12 April 2020
5. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "non-major" subjects.*
6. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "major" subjects.*

University of Glasgow (GU)

7. Source: <https://www.gla.ac.uk/undergraduate/degrees/accountancy/programmestructure/> read together with <https://www.gla.ac.uk/undergraduate/degrees/accountancy/courses/> and [https://www.gla.ac.uk/4/prospecs/files/2019/BACC_ACCOUNTANCY_N400-2310_FINAL_PROGRAMME_SPECIFICATION_\(2\).pdf](https://www.gla.ac.uk/4/prospecs/files/2019/BACC_ACCOUNTANCY_N400-2310_FINAL_PROGRAMME_SPECIFICATION_(2).pdf). Date of access: 12 April 2020
8. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "non-major" subjects.*
9. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "major" subjects.*
10. The BAcc degree offered by GU is a four year course. Years three and four have been combined for purposes of this computational analysis.

London School of Economics and Political Science (LSE)

11. Source: <http://www.lse.ac.uk/resources/calendar/programmeRegulations/undergraduate/2019/BScAccountingAndFinance.htm>. Date of Access: 12 April 2020
12. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "non-major" subjects.*
13. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "major" subjects.*

RMIT University (Australia)

- Source: <https://www.rmit.edu.au/study-with-us/levels-of-study/undergraduate-study/bachelor-degrees/bachelor-of-business-professional-accountancy-bp129/bp129p9auscy>, read with <https://electives.rmit.edu.au/electives/>. Date of Access: 12 April 2020
14. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "non-major" subjects.*
 15. Given the number of electives provided to students, two possible combinations were elected: one favouring the four "non-major" subjects; and another favouring four "major"-subjects, where possible. *This options favours "major" subjects.*
 16. As the third year of the Bachelor of Business (Professional Accountancy) degree offered by RMIT is a work placement year, and arguably do not involve theoretical teaching or education by the university, the total credits (96 credits) allocated to this year has been excluded. Therefore the, instead of 384 total credits of the degree, the computational analysis has a total of 288 credits.
 - 17.

Other

18. For purposes of comparison, and due to the different credits used by the various universities and the difference in course duration (three and four years), the total credits of each course was adjusted to 360 in the "adjusted aggregate" score.

**ANNEXURE N: STELLENBOSCH UNIVERSITY | ACADEMIC STAFF
LISTED ON WEBSITE OF SCHOOL OF ACCOUNTANCY |
DATE: 13 APRIL 2020**

Nr	ID ref #1	ID ref #2	Position	Subject	CA(SA)	Other PAB
1	V	P	Prof	Auditing	CA(SA)	
2	V	K	Prof	FinAcc	CA(SA)	
3	R	R	Ass Prof	Auditing	CA(SA)	
4	N	G	Snr Lecturer	FinAcc		
5	N	S	Prof	ManAcc	CA(SA)	
6	S	L	Snr Lecturer	InfoSys	CA(SA)	
7	V	L	Ass Prof	Tax	CA(SA)	
8	B	R	Ass Prof	Auditing	CA(SA)	
9	S	H	Snr Lecturer	Auditing	CA(SA)	
10	L	S	Snr Lecturer	FinAcc	CA(SA)	CIMA
11	K	C	Snr Lecturer	ManAcc	CA(SA)	
12	B	R	Snr Lecturer	FinAcc		CIMA
13	S	G	Snr Lecturer	FinAcc	CA(SA)	
14	V	A	Snr Lecturer	InfoSys	CA(SA)	
15	N	R	Snr Lecturer	Tax	CA(SA)	
16	B	S	Snr Lecturer	FinAcc	CA(SA)	
17	S	E	Snr Lecturer	FinAcc	CA(SA)	
18	D	E	Snr Lecturer	FinAcc	CA(SA)	
19	V	M	Snr Lecturer	FinAcc	CA(SA)	
20	D	M	Snr Lecturer	FinAcc	CA(SA)	
21	M	C	Snr Lecturer	ManAcc	CA(SA)	
22	H	A	Snr Lecturer	Tax	CA(SA)	
23	V	D	Snr Lecturer	FinAcc	CA(SA)	
24	S	S	Snr Lecturer	ManAcc		
25	B	A	Snr Lecturer	ManAcc	CA(SA)	
26	E	A	Snr Lecturer	FinAcc	CA(SA)	
27	D	M	Lecturer	InfoSys	CA(SA)	
28	S	S	Lecturer	FinAcc	CA(SA)	
29	K	S	Lecturer	ManAcc	CA(SA)	
30	K	S	Lecturer	ManAcc	CA(SA)	
31	E	W	Lecturer	FinAcc		
32	G	R	Lecturer	ManAcc	CA(SA)	
33	M	T	Lecturer	FinAcc		
34	V	P	Lecturer	ManAcc	CA(SA)	
35	S	J	Snr Lecturer	InfoSys	CA(SA)	
36	C	S	Lecturer	ManAcc	CA(SA)	
37	S	L	Lecturer	FinAcc	CA(SA)	
38	V	A	Lecturer	InfoSys	CA(SA)	
39	G	P	Lecturer	FinAcc	CA(SA)	
40	R	M	Lecturer	FinAcc	CA(SA)	
41	S	N	Lecturer	Auditing	CA(SA)	
42	D	A	Lecturer	FinAcc	CA(SA)	
43	V	A	Lecturer	InfoSys	CA(SA)	
44	P	M	Lecturer	Auditing		

Main source: <http://www.sun.ac.za/english/faculty/economy/accounting/staff/academic> - accessed 13 April 2020

Nr	ID ref #1	ID ref #2	Position	Subject	CA(SA)	Other PAB
45	F	G	Lecturer	FinAcc	CA(SA)	
46	V	N	Lecturer	FinAcc	CA(SA)	
47	G	C	Lecturer	Tax	CA(SA)	
48	K	N	Lecturer	FinAcc	CA(SA)	
49	B	N	Lecturer	Ethics	CA(SA)	
50	D	J	Lecturer	FinAcc	CA(SA)	
51	K	A	Lecturer	ManAcc	CA(SA)	
52	S	L	Lecturer	InfoSys	CA(SA)	
53	V	J	Lecturer	FinAcc	CA(SA)	
54	W	M	Lecturer	Tax	CA(SA)	
55	B	R	Lecturer	FinAcc	CA(SA)	
56	T	C	Lecturer	Tax	CA(SA)	
57	W	P	Lecturer	Tax		
58	O	M	Lecturer	ManAcc	CA(SA)	
59	L	A	Lecturer	FinAcc		
60	E	R	Lecturer	Auditing	CA(SA)	
61	D	L	Lecturer	ManAcc	CA(SA)	
62	O	J	Lecturer	FinAcc	CA(SA)	
63	M	Z	Lecturer	Tax	CA(SA)	
64	A	S	Lecturer	FinAcc	CA(SA)	
65	D	G	Lecturer	Tax		
66	F	Y	Lecturer	ManAcc	CA(SA)	
67	P	C	Lecturer	FinAcc	CA(SA)	
68	R	G	Lecturer	ManAcc		
69	S	G	Lecturer	FinAcc	CA(SA)	
70	B	A	Lecturer	FinAcc	CA(SA)	
71	S	H	Lecturer	InfoSys	CA(SA)	
72	M	M	Lecturer	ManAcc	CA(SA)	
73	V	L	Lecturer	ManAcc	CA(SA)	
74	K	L	Lecturer	Auditing	CA(SA)	
75	M	S	Lecturer	FinAcc		
76	S	A	Lecturer	ManAcc	CA(SA)	

Main source: <http://www.sun.ac.za/english/faculty/economy/accounting/staff/academic> - accessed 13 April 2020

**ANNEXURE O: NORTH-WEST UNIVERSITY | ACADEMIC STAFF
LISTED ON WEBSITE OF SCHOOL OF ACCOUNTING SCIENCES |
DATE: 13 APRIL 2020**

Nr	ID ref #1	ID ref #2	Position	Subject	CA(SA)	Other PAB
1	A	D	Snr Lecturer	Forensic		
2	B	RJJ	Snr Lecturer	ManAcc	CA(SA)	
3	B	FJ	Snr Lecturer	ManAcc		
4	B	L	Snr Lecturer	ManAcc	CA(SA)	
5	C	JP	Snr Lecturer	ManAcc	CA(SA)	
6	C	K	Ass Prof	Tax	CA(SA)	
7	C	L	Snr Lecturer	FinAcc		SAIPA
8	D	D	Jnr Lecturer	FinAcc		
9	D	RR	Ass Prof	FinAcc	CA(SA)	
10	D	E	Snr Lecturer	Audit	CA(SA)	
11	F	JJ	Prof	ManAcc	CA(SA)	
12	F	HS	Snr Lecturer	FinAcc	CA(SA)	
13	F	NP	Snr Lecturer	FinAcc	CA(SA)	
14	G	A	Snr Lecturer	Forensic	CA(SA)	
15	G	L	Snr Lecturer	Tax	CA(SA)	
16	J	JF	Snr Lecturer	Audit	CA(SA)	
17	K	NN	Snr Lecturer	Audit	CA(SA)	
18	K	E	Snr Lecturer	Audit	CA(SA)	
19	L	PNP	Jnr Lecturer	FinAcc		
20	M	J	Snr Lecturer	FinAcc		
21	M	J	Director	Forensic	CA(SA)	
22	M	CE	Snr Lecturer	Tax	CA(SA)	
23	M	SL	Prof	ManAcc		CIMA
24	N	AL	Prof	Audit	CA(SA)	
25	N	JGJ	Prof	Forensic		
26	P	LD	Lecturer	ManAcc		
27	R	L	Snr Lecturer	ManAcc	CA(SA)	
28	S	DP	Ass Prof	Research		
29	S	GS	Snr Lecturer	ManAcc	CA(SA)	
30	S	P	Snr Lecturer	Governance		
31	S	LC	Snr Lecturer	FinAcc	CA(SA)	
32	S	A	Snr Lecturer	FinAcc		SAIPA
33	S	E	Snr Lecturer	ManAcc	CA(SA)	
34	S	S	Snr Lecturer	FinAcc	CA(SA)	
35	V	N	Ass Prof	FinAcc	CA(SA)	
36	V	R	Snr Lecturer	Audit	CA(SA)	
37	V	P	Ass Prof	Tax	CA(SA)	
38	V	H	Snr Lecturer	Tax	CA(SA)	
39	V	CL	Snr Lecturer	Forensic		
40	V	DS	Snr Lecturer	Tax	CA(SA)	
41	V	H	Snr Lecturer	ManAcc	CA(SA)	
42	V	S	Ass Prof	ManAcc	CA(SA)	
43	V	E	Snr Lecturer	ManAcc	CA(SA)	
44	V	L	Snr Lecturer	FinAcc	CA(SA)	
46	V	C	Snr Lecturer	Audit	CA(SA)	
47	V	L	Snr Lecturer	FinAcc	CA(SA)	
48	V	HA	Ass Prof	Tax	CA(SA)	
49	V	G	Snr Lecturer	Tax	CA(SA)	
50	W	MM	Snr Lecturer	FinAcc		SAIPA
51	M	C	Deputy Director	FinAcc		SAIPA

Main source/ landing page: <https://commerce.nwu.ac.za/accounting-sciences> - accessed 13 April 2020

Nr	ID ref #1	ID ref #2	Position	Subject	CA(SA)	Other PAB
52	S	A	Snr Lecturer	Audit	CA(SA)	
53	M	A	Snr Lecturer	Audit	CA(SA)	
54	M	J	Snr Lecturer	Audit		
55	M	L	Snr Lecturer	Audit	CA(SA)	
56	S	O	Snr Lecturer	Audit		
57	D	M	Snr Lecturer	Audit	CA(SA)	
58	B	R	Snr Lecturer	Audit	CA(SA)	
59	M	S	Snr Lecturer	Audit	CA(SA)	
60	P	V	Snr Lecturer	Governance	CA(SA)	
61	L	E	Lecturer	FinAcc		
62	M	A	Snr Lecturer	FinAcc	CA(SA)	
63	M	A	Snr Lecturer	FinAcc	CA(SA)	
64	S	A	Lecturer	FinAcc		
65	S	A	Lecturer	FinAcc		
66	P	A	Snr Lecturer	FinAcc		
67	V	B	Lecturer	FinAcc		
68	M	B	Lecturer	FinAcc		
69	F	CT	Lecturer	FinAcc	CA(SA)	
70	J	H	Director	FinAcc	CA(SA)	
71	V	H	Lecturer	FinAcc		
72	H	J	Snr Lecturer	FinAcc		CA(Can)
73	M	J	Snr Lecturer	FinAcc	CA(SA)	
74	S	J	Snr Lecturer	FinAcc	CA(SA)	
75	O	L	Snr Lecturer	FinAcc	CA(SA)	
76	M	M	Snr Lecturer	FinAcc	CA(SA)	
77	M	M	Lecturer	FinAcc		
78	T	P	Lecturer	FinAcc		ACCA
79	B	P	Lecturer	FinAcc		SAIPA
80	V	S	Snr Lecturer	FinAcc	CA(SA)	
81	M	T	Lecturer	FinAcc		SAIPA
82	S	T	Jnr Lecturer	FinAcc		
83	M	B	Snr Lecturer	ManAcc	CA(SA)	
84	H	B	Lecturer	ManAcc		CIMA
85	C	C	Snr Lecturer	ManAcc	CA(SA)	
86	M	E	Snr Lecturer	ManAcc	CA(SA)	
87	V	I	Snr Lecturer	ManAcc	CA(SA)	
88	S	N	Snr Lecturer	ManAcc		
89	K	R	Snr Lecturer	ManAcc	CA(SA)	
90	D	T	Snr Lecturer	ManAcc	CA(SA)	
91	S	T	Ass Prof	ManAcc		
92	S	Z	Lecturer	ManAcc		
93	D	M	Prof	Tax	CA(SA)	
94	D	J	Snr Lecturer	Tax	CA(SA)	
95	S	J	Jnr Lecturer	Tax		
96	J	L	Snr Lecturer	Tax		
97	P	M	Snr Lecturer	Tax		
98	M	N	Snr Lecturer	Tax	CA(SA)	
99	S	S	Snr Lecturer	Tax	CA(SA)	

Main source/ landing page: <https://commerce.nwu.ac.za/accounting-sciences> - accessed 13 April 2020

ANNEXURE P: SAICA MEMBERSHIP

Description	December 2002		December 2005		December 2010		December 2015		March 2020	
	Number	%	Number	%	Number	%	Number	%	Number	%
Commerce and business	10 519	50%	12 528	52%	15 638	49%	20 423	51%	23 255	50%
Public sector	272	1%	389	2%	511	2%	818	2%	1 072	2%
Public practice	6 898	33%	7 640	31%	9 794	31%	11 683	29%	13 941	30%
Education	375	2%	437	2%	597	2%	816	2%	904	2%
Other	2 839	14%	3 332	14%	5 062	16%	6 057	15%	7 210	16%
	20 903	100%	24 326	100%	31 602	100%	39 797	100%	46 382	100%

Notes

1. Source: <https://www.saica.co.za/Members/AboutMembers/MembershipStatistics/tabid/502/language/en-US/Default.aspx>. Date of Access: 17 April 2020

ANNEXURE Q: LANGUAGE EDITING

MAGDA BURGER

LANGUAGE PRACTITIONER

[SATI Membership number : 1003227]

75 Munnik Street
STRAND
7140
Cell: 082 333 7541

2020-12-09

TO WHOM IT MAY CONCERN

LINGUISTIC REVISION OF DISSERTATION

**SUBMITTED IN FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE
MASTER OF COMMERCE IN MANAGEMENT ACCOUNTANCY
AT THE NORTH-WEST UNIVERSITY**

For

GC Short : Student number: 27148602

I, Magda Burger, ID number 521006 0038 080, hereby declare that I have linguistically revised the dissertation : *Exploring institutional isomorphism at professional accounting programmes* for student GC Short.

Yours sincerely



MAGDA BURGER
LANGUAGE PRACTITIONER
BA (Languages) (UFS) (1973); MEd (UFS) (1987)

ANNEXURE R: TECHNICAL EDITING



Physical address:

72 Eland Street
Miederpark
Potchefstroom
2531

Contact:

Email: excellentia.edit.transcribe@gmail.com
Phone: 0834755363

12 December 2020

TO WHOM IT MAY CONCERN

I hereby declare that the dissertation titled:

**Exploring institutional isomorphism at professional
accounting programmes**

by

GS Short

27148602

has been technically edited by myself, which includes all tables and figures as well as the layout of the document's contents.

E Oosthuizen

December 2020