Professional Accounting Associations' Influence on Higher Education Accounting Pedagogy

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Abstract

Few studies of higher education accounting pedagogy include classroom observations in their research design and in South Africa qualitative studies of accounting pedagogy are rare. The larger study from which this paper is drawn explored the pedagogy of Managerial Accounting and Finance lecturers at the University of KwaZulu-Natal (UKZN). One of the significant influences upon the participants' pedagogy was the curriculum and assessment requirements of the South African Institute of Chartered Accountants (SAICA), the regulatory professional association. This paper reports on the influence exerted upon pedagogues by those requirements. A qualitative case-study research design was used and the data collection methods included teaching materials, conventional and video-stimulated reflection (VSR) interviews as well as lecture and tutorial observations. Contrary to the learner-centred teaching approach advocated by SAICA, the participants' pedagogy was found to be teacher-centred. This appears to be explained by their restricted pedagogical knowledge arising from inadequate teacher education and deficiencies in continuing professional development (CPD). VSR, however, proved to be a powerful means of prompting critical reflection from the participants and diagnosing inadequacies requiring CPD. SAICA's curriculum and assessment requirements, given the participants' inadequate teacher training and development, were a pervasive constraining influence on their pedagogy. In particular, pedagogues' preoccupation with preparing students for SAICA's examinations was of concern and warrants further research.

Keywords: professional accounting associations, accounting pedagogy, video-stimulated reflection, higher education, managerial accounting and finance, continuing professional development

Introduction

The extent to which professional accounting associations (PAAs) as regulatory bodies rely on higher education institutions to educate their prospective members varies across the world. South Africa represents one extreme in which the South African Institute of Chartered Accountants (SAICA) has delegated full responsibility for academic education to accredited universities but has retained considerable control of the curriculum (Venter & de Villiers 2013). At the other extreme, the Institute of Chartered Accountants of England and Wales (ICAEW) is fully responsible for professional education and does not require its aspirant members to hold a university degree (Annisette & Kirkham 2007). Under those circumstances the professional association (PA) has considerably less influence over university programmes than does its counterpart in South Africa. The university–professional association relationship has been marked by contestation at times, particularly when universities have perceived their autonomy to be under threat (Annisette & Kirkham 2007; Evans 2008).

Accounting education change has in a number of countries been the focus of investigations and reports over the years and various recommendations have been made to better equip students for their professional careers and for executing their societal responsibilities (e.g., Albrecht & Sack 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; American Education Change Commission (AECC) 1990; Botha 2001; Coetzee & Schmulian 2012; Hesketh 2011; van der Schyf 2008a; Venter & de Villiers 2013). One of the consistent recommendations of this literature has been the need for faculty to transform their pedagogy from teacher-centred to learner-centred approaches. Research findings reveal, however, that changes have been slow and limited, with a number of impediments having been identified (e.g. RW Adler, Milne & Stringer 2000; Coetzee & Schmulian 2012; May, Windal & Sylvestre 1995; Palm & Bisman 2010). Most of the studies in this regard were either survey and/or interview based and none appeared to include direct classroom observations, a shortcoming highlighted by some

researchers (Kane, Sandretto & Heath 2002; Leveson 2004) . With a view to remedying this deficiency, the larger study from which this paper is drawn included lecture and tutorial observations in the research design and methodology.

In this paper we explore the pedagogy of academics involved in the Advanced Managerial Accounting & Finance (AMAF) module at the University of KwaZulu-Natal. One of the most important factors affecting their pedagogy was the constraining influence exerted by the curriculum and assessment polices of SAICA, the accrediting body. This finding corroborates and adds to the existing body of evidence on the subject (Botha 2001; Coetzee & Schmulian 2012; Venter & de Villiers 2013). This aspect is discussed in the paper as well as the participants' progress in adopting more learner-centred approaches, SAICA's influence and universities' responsibility in this regard.

The paper is structured as follows: firstly, the difference between didactics and pedagogy is discussed, followed by a consideration of teacher- and student-centred pedagogy which is further elaborated in the literature review. Thereafter research into the relationship between PAAs and universities and their influence on accounting pedagogy is considered. This is followed by an explanation of the research methodology employed, the case study findings and implications and finally the conclusion and recommendations.

Didactics, Pedagogy, Teacher- and Learner-centred Approaches to Teaching

Didactics and pedagogy are separately identifiable concepts and streams of education research enquiry (Bertrand & Houssaye 1999) but the degree of distinction between the two varies across countries. Whereas in continental Europe a clear distinction is drawn between the two concepts, this is not the case in Anglo-American countries where the notion of didactics is downplayed (Hamilton 1999; Melissinopoulos 2013; Uljens 1997).

Drawing on the work of Bertrand & Houssaye (1999) and Bengtsson (1997), Melissinopoulos (2013) distinguishes didactics from pedagogy as they developed in continental Europe. Whereas didactics is more focused on describing current teaching practices, what they are and why, i.e. descriptive theorising, pedagogy focuses more on normative theorising i.e. what

educational goals ought to be, e.g. in respect of learners' role in society, appropriate teaching content as well as teachers' and learners' roles in the educational endeavour. As Melissinopoulos (2013) explains, however, these concepts can be linked through what Imsen (1999) refers to as the Learning Circle which consists of five stages. The first three stages involve describing, critically analysing and explaining the nature of teaching and learning in a particular setting (i.e. descriptive theorising), and the resulting new knowledge then forms the basis for evaluating the appropriateness of observed practice, for revising plans and recommending improvements (i.e. normative theorising).

Although in terms of the above distinction, this study would be classified more as didactics than pedagogy because it focuses more on participants' teaching practices, consistent with Anglo-American terminology and other similar accounting studies e.g. (Coetzee & Schmulian 2011; Palm & Bisman 2010) the term pedagogy will be used.

Two pedagogical orientations frequently encountered in education literature generally (Kember 1997; Kember & Kwan 2000; Lindblom-Ylänne, Trigwell, Nevgi & Ashwin 2006; Prosser, Trigwell & Taylor 1994; Virtanen & Lindblom-Ylänne 2010) and also in accounting education literature (R.W. Adler *et al.* 2000; Bonk & Smith 1998; Coetzee & Schmulian 2012; Kastantin & Novicevic 2008; Koma 2009; Leveson 2004; Lucas 2002) are what is referred to as, on the one hand, a teacher-centred approach and, on the other, a learner-centred one. In essence, teacher-centred pedagogy, based on the principles of behaviourism, is characterised by teachers transmitting or transferring large bodies of knowledge to students who, for the most part, are passive recipients. The focus of this teaching approach is on what the teacher does to organise, structure and impart content to students. Conversely, in student-centred pedagogy, based on constructivist principles, teaching is focused on helping students to construct their own knowledge and understanding through active involvement in the teaching and learning process. In the literature review that follows, the contrasting dimensions of these two approaches will be further elaborated.

Literature Review

Before considering higher education accounting pedagogy, its development and the role played by professional associations, the broader issue of PAAs'

relationship with academic accounting units needs to be discussed.

PAAs and Higher Education Accounting Units' Relationship

Because members of professional associations are generally regarded as possessing highly specialised complex knowledge, and universities are traditionally seen as the custodians of such knowledge (Friedson 1986), it is generally expected that a strong collaborative relationship would exist between professions and universities (Abbott 1988; Annisette & Kirkham 2007). While this is the case for many professions (Annisette & Kirkham 2007), the accounting profession university link is more tenuous and often a source of contestation around issues of curriculum and examination autonomy. (American Accounting Association (AAA) 1986; Arthur Andersen & Co. *et al.* 1986; Botha 2001; Coetzee & Schmulian 2012; Cooper, Everett & Neu 2005; Evans 2008; van der Schyf 2008a; Venter & de Villiers 2013; Zeff 1989). While accounting academics in other countries have by and large resisted the attempts of PAAs to exercise greater influence over their activities, the resistance of their South African counterparts to SAICA's powerful influence has been rather muted. The historical reasons for this are explained below.

Employing institutional theory, Venter and de Villiers (2013) explain how the South African accounting profession managed to gain and maintain its powerful position in university accounting departments and why accounting faculty offered relatively little resistance. Although SAICA was only formally constituted in 1980, from 1945 onwards the profession operated under the auspices of a national coordinating body which in 1950 was able to successfully negotiate an arrangement under whose terms the universities took responsibility for preliminary professional accounting education while the profession took charge of the final qualifying examinations. Then in the 1970s and 1980s the profession was able to further cement its relationship with the universities because at that time foreign based accounting associations were either not operating in South Africa, owing to the country's apartheid-related pariah status, or if they were in South Africa they preferred to maintain a low profile. Also during this period, while other countries, e.g. the UK, were appointing faculty with research-based higher degrees (Annisette & Kirkham 2007), this was not the case in South African universities which were predominantly recruiting CA-qualified

personnel. Thus SAICA members were well represented in university accounting departments, and this situation has persisted because one of SAICA's accreditation requirements is that the majority of faculty teaching on a CA programme must be CA-qualified.

SAICA's indirect legal authority for accrediting university accounting programmes further placed it in a very powerful position vis-à-vis universities. Thus accounting programmes must demonstrate, among other requirements, that they address SAICA's detailed competency requirements and achieve minimum pass rates in its external examination, the Initial Test of Competence (ITC). Not only is poor ITC performance a threat to a programme's accreditation, but the manner in which SAICA publicly compares universities' ITC results exerts considerable pressure to achieve and maintain high pass rates (Botha 2001) and so enhance an institution's reputation. Added to this is the fact that subvention payments to accounting faculty are significantly influenced by ITC performance. All these factors, then, combine to give considerable leverage to SAICA over university accounting programmes even as they encourage a 'teaching to the test' mentality among accounting lecturers (Botha 2001; Venter & de Villiers 2013). The focus on the external examination serves to narrow the curriculum to which students are exposed as they expect to be coached to success (Botha 2001; Coetzee & Schmulian 2012); hence internal assessments replicate those set by the professional association (Coetzee & Schmulian 2012). These are circumstances that tend to favour a teacher-centred pedagogical praxis even though a learner-centred one has far greater potential to empower and develop students (Botha 2001; Coetzee & Schmulian 2012; Hesketh 2011) and prepare them for lifelong learning.

What further reinforces SAICA's influence is the status it enjoys both locally and overseas, being highly regarded by South African employers (Venter & de Villiers 2013) and the CA(SA) qualification being ranked first among 144 nations in respect of 'Strength of auditing and reporting standards' (Schwab & Xavier 2013: 347), one of the indicators used in determining the rankings of the 2013-2014 Global Competitiveness Index.

Further cementing SAICA's influence is the fact that most university accounting department heads are CAs who identify strongly with SAICA since they *'derive their status and financial benefits from their association with SAICA'* (Venter & de Villiers 2013: 1266). Not surprisingly, then, meeting SAICA's requirements has become institutionalised in South African

university accounting departments - which explains why there is, and has been, relatively little resistance to the professional body's powerful influence. Nevertheless, as will be shown below, SAICA's influence on accounting education has not been without its critics (Botha 2001; Coetzee & Schmulian 2012; van der Schyf 2008a; Venter & de Villiers 2013).

With regard to SAICA's curriculum prior to the introduction of its competency-based model in 2010 and 2011 (SAICA 2011), concern was expressed about the narrowing influence of SAICA's requirements on accounting programme curricula (Coetzee & Schmulian 2012; van der Schyf 2008a; Venter & de Villiers 2013). Coetzee & Schmulian (2012), Venter and de Villiers (2013) highlighted the overemphasis on technical content in the financial accounting syllabi and in SAICA's qualifying examinations and hence the low priority accorded theoretical and social issues in the curriculum. They also drew attention to the volume of SAICA's curriculum which thwarted efforts to broaden its scope, e.g. by introducing an Accounting Theory course (Venter & de Villiers 2013). In similar vein, though more generally, van der Schyf (2008a: 20) pointed out that the SAICA's syllabi did not expose students *'... to the conceptual foundations of accounting (accounting theory) and research methodology'*, which resulted in accounting lecturers not gaining proficiency in those areas. In addition, most faculty members themselves being CAs had been taught according to SAICA's curriculum which, as indicated above, did not foster the development of research skills (Venter & de Villiers 2013). Thus the extensive technical requirements of SAICA's curriculum have encouraged an emphasis on technical teaching at the expense of an exploration of wider accounting issues (Venter & de Villiers 2013). Moreover, the volume of the curriculum combined with a lack of research expertise among accounting lecturers has resulted in restricted research activities so that accounting departments contribute very little to knowledge development, which is after all one of the primary functions of a university (van der Schyf 2008a; Venter & de Villiers 2013).

A further narrowing effect of SAICA's curriculum, identified by Botha (2001) and confirmed by Coetzee & Schumulian (2012), was its concentration on knowledge acquisition with considerably less attention being directed to promoting professional skills and attitudes. In 2010, however, SAICA revised its curriculum requirements, replacing its 'knowledge-based' syllabi (SAICA 2011: 3) with a competency-based

framework. A significant change in the framework was the greater emphasis placed on developing students' '*pervasive qualities and skills*' (SAICA 2011: 20-34), listed in detail and grouped into three categories: '*Ethical Behaviour and Professionalism, Personal Attributes and Professional Skills'*. SAICA's intention is that these qualities and skills, together with the required competencies in the core accounting disciplines, Financial Management, Auditing and Taxation, *'... would combine to produce the technical excellence, integrity, objectivity and commitment to public interest for which the CA profession is known'* (SAICA 2011: 20). However, the continued emphasis on technical requirements, particularly in Financial Accounting, Auditing and Taxation, as evidenced by lengthy examinable pronouncements[1], as well as the continued voluminous curriculum requirements, may hamper the development of the desired pervasive qualities and skills, which are indeed better fostered by student-centred teaching approaches, as emphasised in the accounting education change literature, details of which are discussed in the next section of the literature review.

Professional associations' influence over accounting education has been criticised and contested in other countries too. In the US, for example, the American Institute of Chartered Professional Accountants (AICPA) has, like SAICA, delegated academic education to accredited universities but this process has not been without its critics. Cooper, Everett, & Neu (2005) pointed out that because of this arrangement the AICPA's professional examinations have significantly influenced university curricula and both the Bedford Committee (American Accounting Association (AAA) 1986) and the Big 8 accounting firms (Arthur Andersen & Co. *et al.* 1986) recommended that passing CPA examinations should not be a primary objective of accounting education. Kren, Tatum & Phillips (1993) reported that some of the 1980 accreditation standards were criticised for being over-prescriptive and hindering programme innovation and development. Subsequently, however, the standards were revised to allow for greater curriculum flexibility with respect to structure and content.

In the UK, the Institute of Chartered Accountants of England and Wales (ICAEW), like its counterparts in Scotland and Ireland, does not

[1] The examinable pronouncements specify the scope and depth of relevant legislation, statements or standards that will apply to SAICA's specific ITC examinations.

require aspirant members to hold university degrees; instead the Institute itself is responsible for their professional education. Because of this arrangement, UK universities are afforded much greater autonomy over accounting education than is the case in South Africa, and attempts by the professional association to impinge on their independence in the 1980s were rebuffed (Annisette & Kirkham 2007: 19). Similarly, in 1970, higher education institutions in Australia resisted attempts by the Australian Society of Accountants to introduce a qualifying examination for their students (Evans 2008).

To summarise: SAICA exercises considerable influence over the activities of South African university accounting departments through its accreditation requirements, effective control of the curriculum, the reputational and financial pressures exerted by its ITC qualifying examinations, and its strong constituency of members who comprise the majority of departmental staff. In other countries PAAs have considerably less influence either because aspirant professional accountants do not require a university accounting degree or, if they do, the universities enjoy more curriculum autonomy and are not subject to the same pressures related to performance in PAA-administered examinations.

With this as background, the current complexion and possible future development of higher education accounting pedagogy and the role of professional associations will now be discussed.

Accounting Pedagogy's Development and PAA's Influence

There have been persistent calls over a long period of time for accounting faculty to transform their teacher-centred pedagogy and adopt more learner-centred approaches so as better to equip students for a work environment characterised by constant change and a demand for more than just technical proficiency (Albrecht & Sack, 2000; American Accounting Association (AAA) 1986; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; American Education Change Commission (AECC) 1990; Botha 2001; Bui & Porter 2010; Coetzee & Schmulian 2012; Hesketh 2011; Howieson 2003; Parker 2001). This body of literature highlights the ill-suitedness of teacher-centred pedagogy to the creation of learning experiences that will enable students to develop the

required professional skills and attitudes, and thus points to the need to adopt learner-centred approaches conducive to the development of critical thinking, problem solving, leadership, team work and communication skills. In addition, Sharma's research (1997; 1998) revealed links between teacher-centred learning environments and students' superficial approach to learning on the one hand and, on the other, learner-centred environments and a deeper, more critically aware approach to learning. This finding is consistent with those in other higher-education disciplines (Ramsden 2003; Trigwell & Prosser 2004).

A teacher-centred pedagogical praxis, in accounting, is characterised by conventional lecture and tutorial strategies (R W. Adler *et al.* 2000; Palm & Bisman 2010), teacher-dominated communication (Williams 1993) and textbook-intensive knowledge transmission during which students remain largely passive (May *et al.* 1995). Highly structured, naively straightforward and often contrived textbook problems with single correct answers are overemphasised to the detriment of exposing students to the kind of ambiguity that characterises much of real-world decision making (Albrecht & Sack 2000; American Accounting Association (AAA) 1986; American Education Change Commission (AECC) 1990; Springer & Borthick 2007; Williams 1993).

A student-centred teaching and learning environment on the other hand is characterised by learners' active participation and interaction in the teaching and learning process (R.W. Adler *et al.* 2000; Keddie & Trotter 1998). In this way each learner, against the background of his/her personal experience, is able to socially construct his/her own understanding of concepts. Lecturers no longer attempt to transfer pre-packaged knowledge and understanding to students; instead they focus on facilitating students' personal meaning-making (Snowman & Biehler 2000). Changing from teacher- to student-centred pedagogy requires the introduction of innovative teaching methods and assessment, examples of which include case studies and group work (International Federation of Accountants (IFAC) 1996), role plays, simulations, writing assignments (Bonk & Smith 1998), and problem-based learning (Milne & McConnell 2001). While subject content, assignments and assessments need to be challenging enough to develop students' critical thinking and problem-solving skills, at the same time, in order to emphasise their relevance, they need to be grounded in real-world practice (Hesketh 2011; Springer & Borthick 2007).

Although some faculty over the years have heeded such recommendations and adopted more learner-centred approaches, it appears that teacher-centred pedagogy still dominates (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; Coetzee & Schmulian 2012; Hesketh 2011; Lucas 2002; May *et al.* 1995; Palm & Bisman 2010). Adler *et al.* (2000) found some evidence of learner-centred activities such as seminar discussion groups and case studies, but these were the exceptions. Palm & Bisman (2010: 192) concluded that although some faculty indicated adoption of more creative teaching and learning practices such as '*... on-line quizzes, ... real-world case studies ... and student group presentations*', the opportunities to effectively facilitate student-centred learning within the conventional large-class lecture environment appeared to be limited.

Researchers have identified a number of impediments to the more widespread adoption of learner-centred pedagogy (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; Coetzee & Schmulian 2012; May *et al.* 1995; Stout 1996). These will now be discussed using Adler et al.'s (2000: 118-128) classification framework, i.e. *'Student readiness, Educator support mechanisms and Non-reflective educator practices'* as well as other categories where necessary.

Student Readiness

Students' conception of their role as passive recipients and of the role of faculty members as expert transmitters of knowledge acted as a deterrent to adopting learner-centred pedagogy (R.W. Adler *et al.* 2000). Similarly, as mentioned before, the high-stakes nature of the professional association's examinations encouraged students to seek to be coached, thereby facilitating the entrenchment of a teacher-centred pedagogy (Coetzee & Schmulian 2012).

Educator Support Mechanisms

A consistently reported impediment to adopting learner-centred approaches is that, compared to research accomplishments, teaching innovation and development is undervalued by educational institutions' reward and

recognition polices (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012). Similarly, SAICA's subvention scheme, which places strong emphasis on rewarding success in the ITC examinations, may inadvertently be discouraging teaching innovation. To the extent that success in these exams is achievable through intensive coaching and 'top-down' teaching practices, there will be a continuing disincentive to implement a more progressive pedagogical regime. In addition, faculty members' restricted pedagogical knowledge, arising from inadequate teacher training and development, contributes to the flagging implementation of effective teaching practices (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; May *et al.* 1995).

Non-reflective Teaching Approaches

The tendency for faculty to teach as they were taught, coupled with inadequate higher education teaching development, results in teacher-centred methods being perpetuated (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012).

Professional Associations' Curriculum Requirements

Although this category was not included by Adler et al. (2000), their study nonetheless revealed some of its drawbacks. Technically orientated, rules-based curricula encourage the perpetuation of teacher-centred approaches (Coetzee & Schmulian 2012), and voluminous curricula leave little time for learner-centred activities in the quest to address the professional associations' content requirements (R.W. Adler *et al.* 2000; Coetzee & Schmulian 2012).

At a more general level, the Pathways Commission report (American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012: 14) attributed the slow pace of change in accounting education to the fact that *'... most past efforts at renewal have lacked an explicit implementation strategy and structure to move their recommendations forward on a systematic and properly resourced basis'.*

They therefore recommended that the relevant stakeholders - academics, professional associations and practitioners - needed to devise and enact an appropriate implementation strategy.

SAICA's Curriculum Revision - A Possible Catalyst for Learner-centred Pedagogy

SAICA's revised curriculum, as it finds expression in the competency framework (SAICA 2011), may perhaps act as a catalyst for pedagogical change given its implied advocacy of learner-centred teaching strategies. For example, the educational philosophy informing the competency framework is based on:

> ... some of the core ideas of John Dewey (SAICA 2011: 9) and ...if appropriately taught and assessed, the new requirement [pervasive qualities and skills] will materially advance the students' mastery of technical competencies. Students make sense of knowledge when ... the first contact with new material involves some trial and error, 'with something to do rather than to learn' (Dewey 1915: 10) and requiring independent thought and noting of connections (SAICA 2011: 9).

These sentiments are consistent with experiential learning and learner-centred teaching approaches. But, as noted above, the continued emphasis in the curriculum on technical issues, coupled with its sheer volume, may militate against the adoption of a student-centred pedagogy, particularly if the impediments identified heretofore are not addressed. This view is supported by Coetzee & Schmulian (2012: 95):

> ... the extent to which such a change can be achieved is largely dependent on a reduction of the current level of technical knowledge expected of the students, and a fundamental revision of the nature of the professional accountancy examination and/or the academes' focus thereon, particularly at an introductory level ....

While some of the qualities and skills which SAICA would like to see stu-

dents acquire in terms of its revised curriculum are better developed in the workplace (e.g. managing and supervising staff), accredited institutions of higher learning are required to show how their accounting curricula will foster the development of the desired qualities and skills and whether some of them might be beyond their power to address. SAICA for its part does not prescribe how the qualities and skills in question are to be transferred to students but expects the accredited institutions to design programmes that will incorporate learning opportunities conducive to their transfer and development.

Methodology

The study was located within an interpretative paradigm and consequently was qualitative in nature. Given the many and varied factors that impact individuals' pedagogical praxis, an exploratory case-study research design was employed (Hitchcock & Hughes 1995; Yin 2009) involving four participants, two teaching the undergraduate module, Managerial Accounting and Finance 300 (MAF300) and two the postgraduate module, Advanced Managerial Accounting and Finance (AMAF). Multiple data sources were used to explore the phenomena with each participant's data set comprising: module outlines, lecture and tutorial materials (Rule & John 2011); an initial interview (Bogden & Biklen 1992; Patton 1990); six hours of video-recorded observations, three for lectures and three for tutorials (Patton 1990; Simpson & Tuson 2003), as well as two video-stimulated reflection interviews (Lyle 2003; Muir, Beswick & Williamson 2010; Powell 2005). Given the size and richness of each data set, it was decided to confine the study to the two participants teaching the postgraduate module, and for this paper only the lecture-related data were used. Each varied data set not only revealed different aspects of the phenomena studied but also contributed to the trustworthiness of the findings through triangulation.

Findings

The professional association's (SAICA's) general influence on the participants' pedagogy will first be considered followed by a discussion of

each participant's practice. To preserve their anonymity the participants have been given the pseudonyms Dan and Sue.

The Regulatory Body's Dominant Influence on Teaching Practices - Perceived as Constraining

In commenting on the influence of SAICA's qualifying examination (QE) on his teaching, Dan stated:

> ... I mean, if you're teaching at an honours level, you know, most of these students are there because they want to firstly get to write the QE and then secondly to pass it. So, I don't know, rightly or wrongly, a lot of the emphasis is on what could be in the QE and how you need to prepare yourself for it (II 77-79).

From the students' perspective, because they were in their final year of study, the prospect of gaining entry to and passing the QE was that much more real than in the earlier years of their degree and so for most of them that was an overriding objective. To meet their expectations, Dan felt compelled to give a great deal of attention to considering what aspects might or might not be examined in the QE and preparing his students accordingly. He however signalled some misgivings about the extent of the influence that the regulatory body's examinations exerted on his teaching practice, implying that he would have preferred greater flexibility with regard to content and assessment than was currently the case.

Sue's comments during the initial interview concerning changes in the nature of her lecturing over the years bear further witness to the dominant influence of the regulatory body's requirements on her teaching practice:

> I used to teach Strategy to the fourth years ... at DUT [Durban University of Technology] and that was really, it was actually very nice lecturing to do because everything could be contextualised in terms of what was going on in the real world. And you didn't have to worry so much about a SAICA exam or whatever; it was your exam at the end of the day... And I find that difficult now and I think it's for two reasons, because firstly I think there's a lot more work to

> cover so I think you don't have a lot of time ... And also you've got to think about the way it's examined at the end of the day so you're actually trying to get the level of understanding they need in order to answer the exam question. So there's a degree to which you are teaching to an exam at the end of the day (II 527-536).

Sue thoroughly enjoyed lecturing the *Strategy* module at her former employer, DUT, because she was able to relate theoretical content and principles to actual practices in the world at large. In addition, she was not burdened by concerns of ensuring compliance with an external regulatory body's curriculum or of preparing her students for that body's assessment. In her current situation, however, the regulatory body's considerably larger curriculum allowed less time, in her opinion, for contextualising content. In addition, more time had to be devoted to ensuring that her students achieved the necessary level of understanding required by the external assessments. Thus, currently, her efforts were directed more towards preparing students for their external assessments than towards relating concepts and principles to actual business practices, which formerly she was able to do being unhampered by the requirements of an external regulatory body.

Paradoxically, the regulatory body's Competency Framework (SAICA 2011) strongly advocates the linking of theoretical content to its practical application and yet, as far as Sue was concerned, the body's own curriculum and examination requirements were hindering her from realising the desired contextualisation. In further discussion on this matter during the interview, she added, however, that a contributing factor to her difficulty in contextualising lecture content currently was that, in her opinion, the Strategy module lent itself more easily to using current business illustrations than did Managerial Accounting.

It is however possible that the time constraints Sue experienced may have been principally related to what appear to be her content-coverage conception of teaching, as evidenced by her statement above: '*... there's a lot more work to cover so I think you don't have a lot of time ...'*. This possibility will be further explored later.

An analysis of the teaching materials and of the interview and observation data revealed the pervasive influence of the regulatory body's curriculum and examination requirements on Dan's and Sue's teaching practices: e.g. Dan curtailed some of his more advanced lecture content

because he adjudged it to be beyond the curriculum's scope and both Dan and Sue aligned tutorial content and internal assessment practices with recent trends and developments in the regulatory body's external assessment policies and procedures.

Both Dan and Sue stressed the fact that a significant focus of their teaching practice was preparing their students for the regulatory body's external assessments but they also expressed some misgivings, either implicitly or directly, about the constraints that this imposed in terms of their content and assessment decisions.

From the above analysis we may infer that although Dan and Sue had a degree of autonomy over their content and assessment decisions, and, in theory, could have pursued the goal of promoting their students' broader intellectual development instead of teaching towards SAICA's requirements, in practice not only did the accreditation-related threat of the consequences of poor QE performance prevent them from doing so, but they also felt compelled to meet their students' real-world expectations.

Having demonstrated the pervasive influence of the regulatory body's requirements on the participants' teaching practices, we shall now examine Dan's and Sue's lecturing praxis, the tensions experienced and the alternative pedagogies considered or implemented, together with their related constraints. Each case will be dealt with separately initially and then overall conclusions drawn in the discussion section.

Case 1 - Dan's Progress towards Implementing Learner-centred Pedagogy

Conventional Pedagogy Restricts Students' Engagement and Understanding

As was evident from observing Dan's lectures, he adopted a conventional teacher-centred approach in that he tended to transmit information to his students who seldom actively participated through dialogue or interaction with either him or their peers. But his viewing of a particular episode during the VSR interview, in which a student asked him to re-explain a concept, prompted him to question the effectiveness of his lecturing in facilitating conceptual understanding:

> It actually makes you wonder how effective lecturing is as a teaching tool ... it's [the principle he was re-explaining is] really a basic concept ... if she just failed to understand the logic of it, then you really wonder how much do they actually grasp when you're just lecturing continuously without any interaction with the class ... (LVSR 258-265).

The limitation of his pedagogy stood out with particular sharpness because he regarded the issue at hand as being a basic construct, implying thereby that the final-year student should have understood it without any need for further explanation. As will be explained later, the use of VSR interviews unexpectedly proved to be a useful means of collegial continuing professional development (CPD).

Dan's comments above suggest that he regarded student engagement through interaction as an important facilitator of students' conceptual development and his statement below, explaining why he included lecture example solutions in students' notes, confirms this impression.

Time Pressures Constrain Students' Engagement: Content-coverage Compulsion and Inappropriate Timetabling Structure

> I think it's just time constraints, there's so much to go through during the lecture, if you're going to ask them to do the solution every time you're just not going to cover the material. ... Ideally you would want to be as interactive as possible and for them to work out as much as possible, because that's really how they're going to learn, but it's just a matter of time constraints, nothing else (LVSR 276-280).

So Dan recognised the importance of ongoing interaction and student participation for knowledge development during lectures but was prevented from giving this educational imperative its due owing to time pressures related to his perception of the need to complete the regulatory body's required content. By emphasising his sense of a compulsion to make sure the required content was covered, Dan was disclosing an important element of his teaching conception, namely a content-coverage focus which may have

been one of the underlying reasons for the time pressures he experienced, even though he attributed them to external and structural factors as explained below:

> There are two issues, one is just the SAICA syllabus, I think, there's just so much in the syllabus the students are expected to know that it makes it very difficult to spend a lot of time on individual topics. And then the other issue ... we've got a timetable that's traditionally been there. I mean, no one has really questioned it as to whether it should be like that, but maybe that's something we need to explore (LVSR 285-290).

In his opinion there were two contributing factors to the time pressures he experienced. The first was external, i.e. SAICA's curriculum, and the second structural, namely the timetable. We may infer from his comments that if he were to make space for the kind of ongoing interaction he desired, not enough time would be left for him to address what he regarded as SAICA's vast curriculum requirements. The evident tension though is that by limiting interaction during lectures, students' ability to gain the necessary understanding and competencies would be compromised. Possibly if he had been more selective about what content to introduce into lectures and what to leave for students to address on their own, the time pressures would have been less severe, thus enabling him to interact more with his students. The more fundamental question, however, is the impact that SAICA's content-intensive and technically orientated curriculum has on accounting education more generally in the sense that, as discussed above, it is felt that there is no time to spare for engaging with more theoretical issues such as the conceptual foundations of management accounting and their impact on society. This will be considered in more detail in the discussion section.

The other issue Dan raised was that the long established timetable for his module and the diploma as a whole possibly contributed to his sense of always working against the clock. Though no one had questioned the suitability of the timetable structure, perhaps the time had come to do so, having regard to the time pressures he was experiencing.

The diploma's timetable allocates consecutive days to each of the programme's four modules, and each module's lectures and tutorials for the week all occur in the morning of the allocated day. For example, for Dan's

module, the timetable specifies a double-period tutorial (90 minutes) followed by a triple lecture (135 minutes). One of the timetabling issues Dan alluded to in the course of the interview was the merits of packing so much into a single morning. Perhaps student learning and engagement would be better served by spreading the module's content over a more extended period thus allowing time for reflection and the internalisation of one set of concepts before the introduction of others. A further possible benefit of a less concentrated timetable might be a more alert and attentive body of students, capable of grasping concepts more readily, thereby easing some of the time pressures weighing upon Dan.

These pressures, which contributed to his adopting a teacher-centred, content-focused lecturing approach, were driven firstly by a compulsion to cover the regulatory body's oversized curriculum and secondly by a timetable design too concentrated to support optimally the teaching and – from the students' standpoint – the learning of that curriculum.

Further insights into the time pressures Dan experienced were revealed in his response concerning the role of students' prior learning in alleviating them.

Time Pressures: Instrumental Learning Necessitates Re-teaching

> I think it [prior learning] does [alleviate time pressures], but also the problem is ... if you look at the question that was asked by the student where I had to explain a second time ... you again wonder how much knowledge are they retaining ... should I really even be covering this [Financial Statement Analysis] because they do this in first year, second year and third year. But I have to do it because I cannot assume that they know it, there is something missing ... I think it goes back to that problem of exams and people are targeting the learning just to pass an exam and then nothing is retained after that (LVSR 295-300, 306-308).

Although Dan acknowledged that students' prior learning did sometimes ease

time pressures, he expressed doubt about students' prior knowledge in the light, for example, of the above request for a re-explanation of something which would have been addressed in each of her undergraduate years. Consequently, he felt compelled to re-teach this concept and suggested the problem stemmed from students' instrumental approach to learning which targeted passing examinations at the expense, by inference, of acquiring conceptual mastery of the basic postulates of the discipline and their interrelationship. Thus, in his opinion, because of their superficial learning habits, students were often unable to transfer key knowledge from prior to subsequent years. His comments raise questions about the efficacy of undergraduate teaching and assessment given that, as previous studies have shown, (Friedlan 1995; Gow, Kember & Cooper 1994; Mladenovic 2000; Sharma 1997), students' approach to learning accounting is significantly influenced by the teaching and learning context.

Catalysts for Implementing Learner-centred Pedagogy: Enhanced Learning Opportunity and the Professional Body's Assessment Practices

Dan was then asked to suggest the type of learning activities that could be incorporated into the curriculum to foster better knowledge retention as well as transfer across academic levels. He replied:

> ... maybe case studies which give a real-world scenario ... and then group work ... So, that's then more targeted towards understanding the problem and resolving the problem, rather than focusing on a typical type of question where you've got to work out certain numbers and then see whether you've got enough marks to pass that particular question ... and then presenting your solution to a complex ... multidimensional problem that may incorporate strategy, tax, financial accounting and management accounting ... I think they learn a lot more from that. And maybe that is the way that SAICA is moving now, so I think probably now we have to rethink what we're teaching (LVSR 311-321).

Dan suggested that group-based case studies, simulating as far as possible

actual business practices, would be appropriate tools for fostering deeper understanding and knowledge transfer. To be authentic, however, the issues to be resolved should be challenging and not confined to MAF but rather multidisciplinary in nature, incorporating the other core accounting disciplines and situated within a firm's overall strategic context. By undertaking case studies in groups, students would be in a position to share knowledge and insights while grappling to identify and understand the issues to be resolved and then, through further discussion and debate, come up with feasible solutions to be presented to the class. Compared to existing learning activities, which, in Dan's opinion, oversimplified business issues, were too discipline-specific and encouraged a superficial engagement by students, whereas those he advocated had the potential to deepen significantly students' knowledge base and at the same time to improve knowledge transfer. Furthermore, Dan was of the opinion that perhaps SAICA was moving in the direction of case-based assessment and because of that he and his colleagues should consider changing their teaching approach, which, by implication, would entail moving away from teacher-centred to learner-centred strategies. Dan was then asked if, in his opinion, there were any constraints or hindrances that might prevent his implementing case-based teaching, to which he responded.

Catalyst for Change - Critical Reflection Prompted by VSR Interview Methodology

> No, I think it's something we need to look at. I think it's just that we've been caught up in this traditional mode, this is how we were taught and now we're going to teach in the same way. So, I think maybe it's time for a fundamental rethink about this model of just traditional lectures in front of the class and then tutorials... (LVSR 328-331).

In Dan's view, then, there were no specific obstacles to implementing case-based teaching. The reason it had not been considered as an alternative to the existing teacher-centred approach was that accounting academics were

probably unaware of alternative approaches and so adopted the same teaching methods to which they had been exposed as students, in other words teaching as they were taught. But it was now time for a complete re-evaluation of the existing conventional pedagogy, and by using the phrase '*a fundamental rethink'* Dan may have had in mind not just a switch to a different teaching strategy but also an interrogation of the underlying premises and conceptions of teaching and learning held by accounting academics.

The fact that, in his opinion, accounting lecturers had not considered alternative teaching approaches suggests not only inadequate reflection on the effectiveness of their teaching but also a lack of exposure to formal teacher training and continuing professional development (CPD), an issue that will be elaborated on later. It also points to their lack of engagement with the accounting education literature, suggesting perhaps a weak research culture within their academic home.

It is probable that Dan's critical reflection on the weaknesses of the prevailing teacher-centred model of transmissive pedagogy, and the need to consider alternatives, was prompted by his realisation of the shortcomings of his own teaching approach, which the video-stimulated reflection (VSR) interview process thrust into vivid relief. This suggests that VSR interview methodology has the potential to be used for professional development purposes and Dan's comments below, at the end of the VSR interview, lend support to this notion:

> ... and it's actually been very interesting for me, you've got me thinking about certain things, which I think is good, because sometimes we just sort of get into this mode of doing it the same way we've done it every year and we carry on. So, at least, you know, if you ask us questions we start thinking about what we're doing and why we're doing it, which is something we don't often do (LVSR 778-782).

Dan clearly found the VSR interview process worthwhile because it prompted him to critically reflect on his teaching praxis and its underlying rationale, something he had seldom done previously, as reflected in his tendency to adopt unquestioningly the same teaching habits year after year.

The context within which the VSR interview was conducted may have contributed to its success in prompting Dan's critical reflections and

thereby encouraging him to consider alternative pedagogies: Dan's interviewer was a colleague involved in teaching the same module; had similar teaching experience and emphasised that the purpose of the interview was research related and not in any way evaluative. In addition, confidentiality was assured. Thus it is possible that because of the collegial setting and the mutual respect and trust that existed between interviewer and interviewee, Dan considered it safe to acknowledge limitations in his practice and to ponder alternatives. As a vehicle for professional development, the VSR interview, along with the particular format it assumed in Dan's case, may be more effective at stimulating critical reflection than any other CPD activity.

Despite his openness to critical self-scrutiny, Dan's comments regarding the implementation of case-based teaching reveal a rather limited understanding of this pedagogy and point accordingly to the need for training and professional development.

Case-based Pedagogical Knowledge Gaps and the Need for CPD

> So, you know ... you may end up in a situation where you're not doing a lot of teaching, but you're actually listening to students presenting to you and then you're giving feedback to them, rather than it being the other way around which it currently is. So ... does that make up your teaching? Well, I suppose it's contact time, but is that going to be accepted now that you're teaching, I don't know...? (LVSR 353-358).

Dan wondered whether a case-based pedagogy which entailed listening to student presentations and providing feedback, as opposed to his current teacher-led lecturing methodology, would be regarded as teaching in terms of workload protocols. He seemed to betray almost a sense of guilt that perhaps he would be failing in his teaching responsibilities if he were to embrace a case-study model. What Dan's comments reveal is that his conception of teaching was so deeply embedded in teacher-centred paradigms that he found it difficult even to conceive that a case-based pedagogy could constitute

teaching. This is not surprising given the fact that he had only ever been exposed to conventional teaching methodologies and had never participated in any formal CPD programmes.

What also emerges from his comments above is an incomplete understanding of his role in a case-based setting. It appears that he saw his role as being primarily to listen to case presentations and to provide feedback. This suggests that he did not fully appreciate how learning during case-study deliberations could be facilitated by, for example, posing strategic questions as a means of guiding students in their several groups to identify key issues and reach feasible solutions. Nor did he comment on the importance of his role as a facilitator of discussion and debate during case presentations. His comments suggest instead that he saw himself as the sole provider of feedback, which perhaps betrays the abiding influence of a teacher-centred conception of his role, even in the context of a case-based pedagogy. Dan's restricted understanding of his role reflects the absence of, and the need for, CPD as a means of exposing him to alternative teaching paradigms, in particular case-based teaching.

Dan's biographical information, disclosed prior to the initial interview, indicated that he had never received any formal teacher education, training or guidance; and his comments below suggest that accounting lecturers' lack of CPD has worked to the detriment of their proficiency as teachers:

> So, I mean, accountants just came into academia and just taught intuitively without any formal training in education ... so maybe we haven't really benefited by being exposed to the real educationists and different teaching models and teaching approaches. So, I think from that point of view perhaps there is some development that's lacking over there (LVSR 720-726).

In response to the lack of teacher training not just of accountants but of most appointees to academic positions, the University of KwaZulu-Natal has in recent years introduced formal teacher induction modules for all newly appointed lecturers, and it is anticipated that this initiative will to some extent address the problem of the limited pedagogical competence of appointees to academic positions in accounting.

Case 2 - Sue's Progress towards Adopting Learner-centred Pedagogy

In this section we will consider the nature of Sue's existing lecturing pedagogy, the limitations that she identified and an intervention she implemented to address the perceived limitations.

Sue's explanation of her role and that of her students in the lecture setting revealed her approach to lecturing Advanced Managerial Accounting and Finance (AMAF).

Teacher-centred, Content-intensive Lecturing Approach

> ... So I kind of go through most of what the textbook covers on a particular section ... So for me the lecturing is explaining in a fair amount of detail what the topic is, why it's important and then whatever calculations are necessary, how to go about those calculations with examples (II 391-394).
> ... they're [the students are] just there listening and trying to follow and understand whereas it could be more, they could be more participative (II 405-406).

Sue conceived of her lecturing role as involving the transmission of fairly detailed explanations of textbook content, its purpose and importance, and the demonstration, by way of examples, of the application of principles. Within this teacher-dominated context, her students played a largely passive role as they attempted to understand principles explained and techniques demonstrated. She expressed dissatisfaction, however, with her students' passivity and would have preferred them to be more actively engaged and participative. It is also apparent from her comments that her content-intensive lectures were driven, as were Dan's, by a felt need to cover large volumes of material. The lecture sessions observed confirmed her teacher-centred, content-intensive lecturing approach which, however, she attempted to moderate with the introduction of a more learner-centred activity, namely concept questions, details of which are discussed below.

Concept Questions - A Learner-centred Intervention Prompted by an Accounting-specific Initiative and Critical Reflection

As Sue's comments below indicate, her exposure to an intervention aimed at improving tutorial effectiveness in Managerial Accounting and Finance 300 (MAF300), an undergraduate module, together with her reflections on the perceived ineffectiveness of her teacher-centred pedagogy, motivated her to introduce a lecture activity, referred to as concept questions, whose purpose was to raise the level of student engagement:

> It basically is an idea I got from, there were two things - firstly, they used to do a concept question in MAF 300 tutorials when they did that exercise with Rosy[2] ... so the idea came from them ... also when we were having ... the bad pass rate ... I couldn't believe that these people had sat in my lectures for a whole year and then come out and they knew so little. And I thought, there's got to be some way of making the lectures more effective, making them participate more in the classroom (II 457-458, 471-474).

The tutorial intervention for MAF300 was an accounting-specific initiative suggested by experienced educational consultants whose 'brief' was to help undergraduate faculty to improve their tutorial effectiveness. The role it played in prompting Sue to initiate a learner-centred activity to improve her lecturing effectiveness demonstrates the importance of accounting lecturers being exposed to more progressive pedagogical ideas.

A further stimulus to Sue's introducing a learner-centred activity was her students' poor assessment performance, leading to critical reflection on her lecturing effectiveness. It seemed incredible to her that having been exposed to her teaching for a year, their knowledge and understanding appeared still to be so limited. She concluded, upon reflection, that getting her students to participate more actively in lectures would be a way of improving her lecturing effectiveness. It would seem from her comments however, that the way she envisaged achieving greater levels of participation was more by compulsion than by facilitating and stimulating students' voluntary involvement. If such was the case, it demonstrates the pervasive

[2] Name changed to preserve anonymity.

influence of a deep seated teacher-centred pedagogy and suggests that if Sue is to successfully implement a more learner-centred pedagogy, there is a need to make her aware, through appropriate CPD, first, of her conventional conditioning and, second, of the merits of alternative, more progressive teaching paradigms.

Sue explained how she had adapted the idea of concept questions as used in undergraduate tutorials and applied them to her postgraduate lecturing setting:

> ... because that was one of the motivations that Rosy ... gave for having it [the concept question] in the tutorial ... it would mean that when they [the students] were being taught [during lectures] they would realise that they were going to have to answer a question, so ... I thought to myself, well if it's right there in the context of the lecture surely that would work even better (II 465-468).

Sue reasoned that if one of the motivations for introducing concept questions into MAF300 tutorials was to encourage more active listening during lectures, so that students would be enabled to answer those questions in the follow-up tutorials, then requiring them to address concept questions directly in lectures should work to raise the level of student attentiveness and engagement.

She went on to clarify the nature and purpose of concept questions.

Concept Questions - Problem-situated Learning of a Fundamental Principle: Understanding not only the How but also the Why

> ... you can never cover everything that you're going to teach ... it's one of the key new principles in the lecture ... it's something you're going to do during that lecture but it needs to be obviously brief so that they can address it...(II 289-290, 293-294)

As there was insufficient time to incorporate all the principles of a new topic into a concept question, Sue selected a fundamental aspect and constructed a

short question around that, something students could answer in the time set aside for that activity during lectures. She realised, importantly, that the concept questions needed to focus less on issues of how than on why:

> ... when the marks were not so good I decided that the problem was that ... they don't understand why they're learning all these things. So I try to phrase the concept questions in terms of why, not just how do I do something but what problem does it answer?

Reflecting on her students' poor assessment performance, Sue concluded that their key problem was a lack of understanding of the purpose and relevance of what they were learning. To address this shortcoming, she attempted to situate concept questions within actual problems so that students would learn not only how to use the appropriate techniques but would also be brought to see the point and purpose of their calculations. For example, the concept question for the topic *Risk and Uncertainty* was set in the context of a company's having to decide whether or not to accept a new project for which there were four possible outcomes, each with an assigned probability of occurrence. Students were required to calculate the expected value of the project, the probability or realising a profit or incurring a loss, and then were required to discuss whether or not the project should be accepted. Thus students had the opportunity to test their understanding and application of a key principle and to use their calculations to address a specific problem. In that way the point of their calculations came to the fore, rather than being a mere technical exercise. It was hoped by these and similar means to make the relevance of the principles and techniques communicated to students in the lecture setting more readily understood and appreciated.

Sue explained how she implemented concept questions in lectures, commenting on the attendant constraints as well as on the benefits.

Implementation Time Constraints - Content-coverage Compulsion

> Before I start teaching, they read it. Then the theory is that ... they're going to listen in the context of the problem that they've been

> presented with. And then at the end there's supposed to be ... at least ten minutes to answer and discuss. That's why it has to be very short (II 431-433).

The planned procedure for handling a concept question was that it be introduced at the start of the lecture so that students were made aware of the issues to focus on during the lecture and address later when answering the concept question. But, as she noted, she was not always able to execute this plan. Of the three lecture sessions observed, the above plan was followed only in the second and third because by then, as Sue explained, she had caught up with the planned lecture programme. As she observed during the initial interview, time constraints had prevented her from implementing the planned procedure earlier. It is possible that the time pressures she experienced resulted from her attempting to introduce too much lecture content in the earlier weeks of the semester. Lending support to this scenario was her comment after the third session that, in future, she would restructure the lecture programme to avoid such time squeezes.

Commenting on the benefits of the initiative, Sue again referred to the importance of timing:

> The students have been very positive about it. And also ... when you time it right and get it working properly you definitely get more discussion in class than I've ever had before. So it does prompt discussion at least around that particular area if not about the whole lecture (II 481-484).

Sue's experience was that students found concept questions very helpful, possibly because by listening more attentively, then attempting the questions and participating during feedback periods, they were more actively involved than was normally the case during lectures, and this greater engagement not only enhanced their understanding of the particular issue(s) under consideration but also facilitated their general conceptual development. At the time the interview with Sue was conducted, she had not yet been able to implement concept questions as planned, and so her comments concerning students' strong endorsement of the initiative would have been in respect of the previous year's group.

Inability to Sustain Active Student Engagement - Need for CPD

Notwithstanding the benefits flowing from the introduction of concept questions, Sue found that she was unable to sustain the same raised level of student participation throughout her lectures, probably because, as was observed, she tended to slip back into her more familiar teacher-centred, transmissive mode of instruction. Thus, despite her clear desire for improved levels of student interaction and participation, Sue appeared to be unaware of how to achieve that outcome on an ongoing basis, possibly owing to inadequate teacher training and a lack of CPD.

As the analysis below will demonstrate, the VSR interview process prompted Sue to critically reflect on her questioning technique during concept-question feedback discussions and more generally during lectures:

VSR Methodology Prompts Critical Reflection and Highlights the Need for Targeted and Sustained CPD

During the VSR interview, while viewing the feedback discussion of a concept question, Sue commented: ... *do I just give them* [the students] *all of it? ....Did I ask them to answer at all?* Then, having watched students respond correctly to her questions concerning the numerical calculations but failing to respond to her decision-making questions, she commented:

> ... this is definitely where I should have ... just ... pick[ed] on people ... but I always feel that I don't want to put them under pressure.. I never liked it as a student... (LVSR 898, 907-909).

The VSR interview allowed her to critically reflect on and diagnose a problem relating to her questioning technique, and although she identified an alternative approach, she also expressed some reservations about using it. Her hesitation and questioning of the alternative's merits suggest perhaps a restricted questioning technique, an issue that becomes clearer in the analysis that follows. As is evident from her comments below during the VSR interview, she attributed her difficulty in facilitating class discussion to shortcomings in the current year's student group, bearing in mind the fact that the previous year's group, in engaging with the same topics, had been a good deal more responsive and participative:

> I feel that this year's group is more difficult and I certainly felt last year that I got much better feedback on concept questions ... which has been a lot more difficult to generate with this group this year (LVSR 903-906).

While Sue's difficulty in stimulating greater involvement and interaction among the current year's batch of students may to a degree be attributable to shortcomings on their part, it could also point to unresolved deficiencies in her own questioning technique, which in turn could be related to a lack of teacher training and CPD. Her comments elsewhere during the VSR interview support this interpretation:

> ... I know Rosy and them had this thing, well, if you want people to respond and you can't get responses, then you must use the 'blue shirt day' technique ... and I used that a bit last year ... so I think discussion in the class is important, but years of finding it difficult to get any feedback has kind of – you just get, almost give up (LVSR 758-763).

Thanks to her awareness of the MAF300 tutorial intervention, Sue borrowed one of its recommended techniques for stimulating student participation, and used it with a degree of success. Nonetheless, because of her ongoing difficulty over a long period of time in facilitating class discussion, she had become disillusioned despite recognising its value in the teaching and learning process.

The foregoing analysis has highlighted the valuable role that VSR interviews can play in prompting faculty to critically reflect on their teaching, diagnose shortcomings in their praxis, identify areas for improvement and propose possible strategies for addressing the problem(s). In Sue's case, there was recognition that her questioning technique needed improvement but she was unsure of the merits of the alternative she put forward. This uncertainty, coupled with an analysis of the data gleaned from the VSR process and the interviews, suggested that her questioning technique in general was to some extent deficient and that she would have benefited from some targeted and sustained CPD.

Discussion

A common phenomenon in the South African higher education setting, especially in programmes that offer professional qualifications like accounting, is the presence of highly qualified professionals, many with rich work experience but very limited pedagogical expertise. This particular scenario plays itself out in the University of KwaZulu-Natal context. Faculty employed in the accounting departments, who have historically been recruited directly from the corporate world, come to their posts with little or no teaching experience at any level. Their only exposure to pedagogy would have been what they experienced as students at both school and university. Their notion of what counts as normal teaching practice would thus have been acquired through what Lortie (1975) described as the process of 'apprentice of observation'. Consequently, accounting lecturers, as was the case in this study, tend to adopt the conventional teacher-centred pedagogy to which they had been exposed as students. This situation is not unique to South Africa; one finds parallels in, for example, the USA (American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012), Australia and New Zealand (R.W. Adler *et al.* 2000).

Furthermore, the absence of mechanisms and processes for implementing and monitoring CPD programmes for university lecturers, particularly in accounting departments, means that opportunities for, and even the notion of, critical reflection have rarely come to the fore in the discourse of university accounting departments. It is thus not unusual to find a perpetuation of lecturing approaches that are not geared to encouraging students' active participation, a conclusion supported by other studies' undertaken both locally and abroad (R.W. Adler *et al.* 2000; American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012; Coetzee & Schmulian 2012; Palm & Bisman 2010).

A significant outcome of this study was the identification of the power of the video-stimulated reflection (VRS) sessions. While these served as a useful mechanism for generating rich data bearing upon the assumptions underlying the participants' praxis, they had the immediate benefit of enabling them to watch video-recorded footage of their teaching, something they had never experienced before. This proved to be a watershed moment in

their careers as higher education pedagogues. For the first time ever, they had the opportunity to engage with a researcher (in this instance a trusted colleague) on aspects of their practice that they viewed together. Both participants pointed to the value of this kind of exercise, lamenting the fact that it had not happened earlier in their careers. The study highlighted the enormous potential that VSR has for diagnosing both the strengths and deficiencies of individuals' pedagogical praxis. This finding adds to the growing body of research confirming the value of VSR as a tool for stimulating critical reflection and thus for professional development (Muir *et al.* 2010; Powell 2005). Participants declared openly that while they were aware of alternative ways to approach their practice, they would benefit from CPD. Of importance in the present case was the fact that the VRS intervention occurred in a collegial, non-evaluative setting; of equal importance is that the data yielded by the VRS process should lead to CPD programmes that respond directly to the specific circumstances and background of accounting teachers at university level. In this connection, it is crucial that the process of CPD proceeds from the premise that accounting faculty are highly competent professionals who can lay claim to some, albeit limited, pedagogical knowledge. No purpose is served by insensitively harping on the pedagogical deficits of teachers in the higher education sector – something that has been a common feature of professional development initiatives in the school sector (Adler & Reed 2002; Maistry 2008).

At the higher education level, the role to be played, and form to be taken, by continuing professional development initiatives throws up some interesting research opportunities bearing upon a number of important – and contested - issues. For example, should CPD programmes be devised and packaged by institutionalised human resources management units or should they emerge 'naturally' from within departments in response to needs that colleagues identify? This gives rise to the question of whether sufficient pedagogic expertise exists within academic departments as well as the issue of duration and sustainability as it relates to the ability of CPD to fundamentally change higher education pedagogues' perspectives on teaching. It also raises the issue of whether professional associations should play a role in facilitating lecturers' CPD, particularly when, as in SAICA's case, the association advocates the adoption of more progressive pedagogies. The possibility of professional associations becoming actively involved in implementing pedagogical recommendations is hinted at in a recent

investigation into accounting higher education in the USA (American Accounting Association (AAA) & American Institute of Certified Public Accountants (AICPA) 2012).

With respect to the role played by SAICA, the present study found that its accreditation policies, its effective control of the accounting curriculum at the tertiary level and its assessment procedures and practices, taken together, exercised a pervasive and dominant influence on the participants' teaching (and, by implication, on that of their colleagues too), confirming the findings of Coetzee & Schmulian (2012) and Venter & de Villiers (2013). The participants had misgivings, either implied or expressed, about the constraints that SAICA's requirements imposed, in terms of both time pressures and of their limiting effect on content and assessment decisions, confirming the concerns expressed by others (Botha 2001; Coetzee & Schmulian 2012; van der Schyf 2008a; Venter & de Villiers 2013). This has important implications for accounting departments as they undertake their curriculum planning exercises. It is clear that viewing the curriculum as more than a matter simply of content coverage and assessment will be of benefit to faculty struggling to come to terms with how to manage externally imposed constraints within a highly structured university context. In this regard, universities should ensure that accounting appointees are trained to respond effectively to the pedagogical challenges presented by the requirements of the external accrediting body, in this case, SAICA. As mentioned earlier, UKZN, to its credit, has recently made it mandatory for new appointees as well as current faculty at or below lecturer level to attend the following teaching and learning induction modules: Designing and evaluating curricula in Higher Education (HE), Teaching and learning in HE, Assessing learning in HE and Supervising research in HE. While this training should better equip accounting lecturers to make appropriate pedagogical decisions generally within the constraints imposed by SAICA's requirements, introducing accounting-specific CPD may be expected to further enhance their ability to implement a suitable pedagogy. In this regard, SAICA itself could play a more active role by devising CPD programmes that focus on appropriate pedagogy for accounting education.

As mentioned earlier, the impact that SAICA's content intensive and technically orientated curriculum has on accounting education needs further consideration. The findings suggest that the scope, breadth and depth, of the curriculum impose significant time pressures on accounting lecturers and, as

reported in Coetzee & Schmulian (2012) and Venter and de Villiers (2013), this limits the extent to which more conceptual and research related issues can be introduced into the curriculum. Consequently, students may well be technically competent but lack a deeper understanding of the accounting disciplines and their philosophical underpinnings. Rossouw (2006: 3), cited by van der Schyf (2008a), made the following comment in this regard: whenever *'the cultivation of the philosophical mind is neglected, the disciplines are likely to produce technocrats with knowledge and skills of limited shelf-life'*. Thus equipping students to become life-long learners, as required by SAICA (2011), is unlikely to be achieved if the scope and nature of the curriculum does not include more theoretical disciplinary considerations.

While this study and others locally (Coetzee & Schmulian 2012; Venter & de Villiers 2013) have identified a 'teaching to the test' culture among accounting faculty, arising from the high-stakes character of SAICA's qualifying examinations, the extent and ramifications of this culture require further study before firm conclusions can be drawn. Nevertheless, the South African accounting education fraternity needs to be cognisant of the constraining effect such a culture can exercise, and should bear in mind that too close a link between university accounting education and external professional organisations has long been discouraged abroad (American Accounting Association (AAA), 1986; Arthur Andersen & Co. *et al.* 1986; Cooper *et al.* 2005; Evans 2008).

To conclude: despite the professional association, SAICA's, implied recommendation to accounting lecturers to adopt a learner-centred pedagogy, the actual teaching practice of the participants in this study was found to be teacher-centred and content-intensive. This finding is not surprising given their restricted pedagogical 'upbringing', which encouraged them to believe that teaching as they themselves were taught was the right approach to adopt, and given also their limited pedagogical knowledge arising from inadequate teacher education and a lack of CPD. The VSR process was however found to be a powerful means of prompting critical reflection on their praxis, enabling inadequacies to be diagnosed and in that way identifying the specific needs to be addressed and goals to be met in a targeted CPD intervention. In the case of the present study, it would seem that the collegial non-evaluative context within which the VSR was conducted contributed importantly to the open and honest reflection that occurred.

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