DISSERTATION

An investigation into the practices of academics in Departments of Accounting at South African universities: the pressures on educators of professionals to meet the requirements of their profession and those of an academic institution simultaneously.

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COMPULSORY DECLARATION

This work has not been previously submitted in whole, or in part, for the award of any degree. It is my own work. Each significant contribution to, and quotation in, this dissertation from the work, or works, of other people has been attributed, and has been cited and referenced.

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Abstract

This study investigates and describes the practices of academics in Departments of Accounting at South African universities in order to identify and analyse pressures on educators of professionals. The strong control exercised by the South African Institute of Chartered Accountants (SAICA) on the curriculum of undergraduate and post-graduate programmes offered at South African universities leading to the Chartered Accountant (CA) qualification and the requirement by research-led universities for academics to produce quality research together create tension between the academic titles of research and teaching, in the context of educating for a profession.

In this study, Bernstein's (2000) pedagogic device, which describes the ordering (and disordering) of the pedagogising of knowledge, is used to develop a theoretical framework. Boyer's (1990) four domains of scholarship, which provides a language of description for the different activities of Accounting academics, is then related to Bernstein's descriptions of the fields of the production, recontextualisation, and reproduction of knowledge. The theoretical framework maps the broad territory of academic scholarship and recognises the legitimacy of different kinds of intellectual contribution. The analysis shows that the field of production of new accounting knowledge is situated outside the university, and is largely controlled by the professional institutions, professional task teams, and regulators. Very few Accounting academics participate in the scholarship of discovery of new accounting knowledge, and evidence supports the perception that professional accountants are unaware of (and therefore seldom read) Accounting research published in academic journals. However, the contributions by Accounting academics in the fields of recontextualisation (where new and existing knowledge is converted into pedagogic discourse) and reproduction (the transmission and acquisition of pedagogised knowledge by students) are highly valued by the profession. These contributions include the scholarship of integration, application and teaching.

This is a descriptive study in which the participants were purposively selected and the data was gathered through interviews and questionnaires. The analysis of data gathered in this study indicates that Accounting academics are mainly involved in 'scholarly activities' and teaching, while non-accounting academics have a much clearer concept of research and of how it informs their teaching. Accounting academics indicated a loyalty towards their profession, evidenced by their focus on high-quality undergraduate and post-graduate teaching. Non-academic accountants in the profession confirmed that this role is critical for the future of the profession. The study concludes that there is a range of factors that

contribute to the existence of tension in Departments of Accounting at South African universities, including SAICA's dominant role in controlling the curriculum of the professionally-orientated programmes, the requirement by universities that all academics should produce research, the need by the profession for quality students with good technical skills, and the emphasis on transformation of higher education in the developing economy of South Africa.

The theoretical framework developed in this study may have application at other institutions. It identifies the different dimensions of scholarship in the Accounting discipline and provides a language to describe why and how these different dimensions of the role of an Accounting academic could be viewed and acknowledged. Universities that wish to retain their status of producing students who meet the quality demands of a profession need to embrace the mosaic of talent among their academic employees, and support and acknowledge other forms of scholarship performed by academics who teach on professional programmes.

Chapter 1 – Introduction, background and significance of this study

Introduction

In a developing country such as South Africa, Accounting academics find themselves torn between their roles as teachers, where they must meet the requirements of the country and global economy in producing well-educated, professional accountants at a time when both government and business are in dire need of filling vacant posts and addressing racial imbalances, and the requirement in a research-led university that they be actively involved in research. This tension is exacerbated by ancillary contextual factors, such as large classes and limited resources, resulting in Accounting academics identifying as factors that make it difficult for them to become experienced and recognised researchers both the fact that they have limited time to do research as a result of the increased teaching demands, and the volume and complexity of the curriculum that requires them to stay updated and participate in the continuous pedagogic updating of study materials, textbooks, tutorials and case studies.

This chapter provides a background to the development of the Accounting discipline and the role of the profession, focusing on the accreditation process exercised by the profession and the recent evaluation of the Department of Accounting at the University of Cape Town (UCT). The chapter concludes with a summary of the aim of this study, the position of the researcher, and the research questions.

The development of the Accounting discipline and the role of the profession

In societies marked by inequalities, accounting education remains a contested terrain. Historically, aspiring accountants have sought professional qualifications through training and private spare-time study. However, Accounting eventually became accepted as an academic subject, and from the 1960s onwards, degrees began to be offered by some universities in England and Wales (Sikka, Haslam, Kyriacou and Argrizzi, 2007) and from the 1970s by South African universities (van der Schyf, 2008).

Although some Accounting academics participate in the design of professional accountancy education curricula, control of accountancy education remains mainly with the professional bodies. In most developed economies, universities seek ‘accreditation’ for their degrees from

the professional bodies, a process that enables accountancy bodies to shape the content of Accounting degrees. The attempts by universities to maximise the performance of their students in the professional bodies' examinations result in university accounting degrees imitating professional qualifications by placing particular emphasis on learning techniques, rules and regulations, often at the expense of wider reflections on the social consequences of the techniques and practices (Sikka et al, 2007) and the ability of students to read more widely and develop inquisitive minds through research. In their critique of the claims of professionalising accounting education, Sikka, Haslam, Kyriacou and Argrizzi (2007, p3) state:

> *'Rather than undertaking a radical review of accounting education, the professional bodies seek to rebuild confidence in accounting and their jurisdictions by (re)affirming that accounting education is or will be devoted to producing reflective accountants through educational processes focusing on sound education principles, ethics, professional scepticism, lifelong learning opportunities ...'*

This suggests that the accreditation process seeks to legitimate rather than critique existing practices. South African universities have, over the past five decades, provided accounting education for wider business needs, and during this period the role and influence of the professional institutions has become more dominant as students have been allowed to write professional exams on completion of the prescribed programmes. This trend has become more formal as the post-apartheid government has developed new polices with regard to Higher Education in South Africa (South Africa, 1997, 2001, 2003a, 2003b, 2004). Since 1994 the Department of Education has increasingly sought to control higher education through regulated planning, funding and quality assurance, resulting in the latest policy document on Higher Education, the Higher Education Qualifications Framework (HEQF), issued under the Higher Education Act, No. 101 of 1997 (RSA 2004). In 1999, the South African Institute of Chartered Accountants (SAICA) was accredited by the South African Qualifications Authority (SAQA) as the professional body responsible for monitoring and auditing the provision and performance of the Chartered Accountant (CA) qualification (which is a professional qualification). The university curriculum for professional accounting education in South Africa is prescribed by SAICA with a view to ensuring coherent and consistent education outcomes for the CA qualification.[1] In addition, SAICA has identified the need for more qualified accountants, and more specifically the need for black CAs, in South Africa. This study focuses mainly on the influential role of SAICA as a professional institution, but other institutions, for example the Chartered Institute of Management

[1] SAICA issued a Competency Framework in 2010 which provides detailed guidance for accredited Academic Programmes and focuses on the competencies of a CA(SA) at the point of the Part 1 examination and includes the assessment criteria of core technical knowledge

Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA), also award accreditation to the accounting programmes and syllabi in a similar way.

The academic training of potential Chartered Accountants (CAs) has long been the main academic focus of Departments of Accounting at South African universities. The reasons given for this are often the extended content of the undergraduate and post-graduate syllabus as prescribed by SAICA, and the increased numbers of students who are interested in entering the field of accounting. The status currently enjoyed by Departments of Accounting in South Africa in the academic and business communities depends largely on whether or not their academic programmes are accredited by these professional institutions. An article in the press (*Business Day*, 4 November 2008) which reported that SAICA was considering withdrawing its accreditation from the University of the Witwatersrand (Wits) gave rise to strong reactions from both the Accounting profession and business communities. This has highlighted the question of whether the main focus of Departments of Accounting at South African universities should be to meet and maintain the high standards in teaching and learning as set by SAICA, or to promote a research culture that is nationally and internationally recognised. Alternatively, can the demands of both be met?

In South Africa, the popularity of the CA qualification and associated career paths for many students is evident from the rapid growth in student numbers over the last decade, resulting in the massification of accounting education. Yet academics are required to remain resourceful and engage in research in order to recontextualise the complex contents of accounting into pedagogic discourse to facilitate the transmission and acquisition of knowledge (in other words, engage in ongoing curriculum development), and at the same time to develop innovative and high-quality teaching interventions and strategies for large undergraduate and post-graduate groups (in other words, engage in effective pedagogic practice).

The aspiration of most South African universities is to pursue a research mission, to be classified as a research-led university, and to enjoy international recognition. In research-intensive universities, the argument is very strong that Departments of Accounting should be equally committed to this aspiration and to professional education (given that all these departments are an integral part of their universities and their missions).

Accounting education is subdivided into five main sections, namely Financial Accounting, Taxation, Auditing, Financial Management, and Management Accounting. This study does not differentiate between these sections; it focuses rather on the overall expertise required and complexities involved in accounting education and research. Most academics consider research to be an essential function of their roles, notwithstanding that its main purpose may

be to inform their teaching. However, the shortage of CAs willing and able to be educators, the necessary intensity of the teaching load, and recent massive increases in student numbers in the professionally-orientated courses all mean that teaching loads in Departments of Accounting in South Africa are very significant. For example, the teaching load of the Department of Accounting at UCT is currently the highest in the Faculty.

The high status currently enjoyed by the Department of Accounting of UCT in the academic and business community is largely a result of the accreditation of its programme with SAICA, the excellent performance of its alumni in Part 1 of SAICA's Qualifying Examination ('QE'), the representation by members of staff on SAICA sub-committees, and its focus on transformation through the Education Development Unit and support of SAICA's Thuthuka education upliftment project.

SAICA has listed the following as criteria to be met by an accounting programme to obtain accreditation:

- "The academic unit has put in place the appropriate resources, that if used effectively, should enable it to deliver the programme at the required standard and level of quality; and
- The programme meets SAICA's requirements in terms of standards of teaching and learning" (SAICA: extract from the Academic Review Procedures, 2006).

During the most recent review of the Department of Accounting at UCT by SAICA (September 2009), the overall rating of 1 was awarded as a result of the excellent quality of the programme after the following excellent features had been identified:

- Effective and committed management of the programme;
- Excellent performance in Part I of the Qualifying Exam;
- Appropriately qualified and experienced academic staff;
- A strong focus on teaching excellence;
- Effective staff retention and recruitment policies;
- A comprehensive and well-considered teaching and learning model, which places considerable emphasis on small group tutorials;
- A commitment to transformation of the student body;

- An excellent academic trainee programme.

If the UCT example is taken as typical, then it is evident that the focus of Departments of Accounting and the Accounting profession in South Africa is mainly on high-quality professional teaching and the reproduction of knowledgeable, competent students, with little value being placed on research. This underscores the tension that is identified in the title of this thesis, and leads to the question of how Accounting academics perceive and deal with the tension that is created between the demands of the profession and those of the university.

In South Africa, the National Plan for Higher Education (published in February 2001) provides, *inter alia*, for research at universities to be funded through a separate formula based on research outputs, with a further announcement in the Ministerial Statement on Higher Education Funding: 2006/2007 to 2008/2009, which has announced the longer-term allocation policy for funds to universities, and specifically the allocations with respect to research outputs. But already in the United Kingdom (UK), the Higher Education Funding Council for England (HEFCE, 2000) had acknowledged in its critical review of research policy that the financial rewards which had been allocated to successful research output had had a negative impact upon teaching. The report recommends that other systems of reward need to be developed through separate funding streams focused on teaching.

The relationship between research and teaching in Higher Education policy debates remains unresolved. Policy documents on research typically emphasise that research is intended to 'influence the thinking of others through teaching, publication and dissemination of ideas, results or data' (UCT research policy, 2009). Recently, UK universities have been reassessing the meaning of being 'research-led' in the 21st century, identifying that the objectives of a modern university should include human capacity development through both teaching and research as core business, and questioning whether teaching and research should be integrated or recognised as parallel activities (Rowland, 2002).

Aim and significance of the study

The purpose of this study is to investigate and describe the teaching and research practices of academics in Departments of Accounting at South African universities. The current large numbers of students in the undergraduate courses, and the limited supply of qualified CAs prepared to work in academia, have made the teaching of Accounting increasingly demanding. The academic component of the CA qualification is rigorous and very technical, and maintaining a university's status by achieving excellent QE results requires skilled teaching by staff who are themselves CAs. The technical demands of the material necessitate intensive lecturing and extensive tutoring programmes. This study aims to investigate and

describe the role of the academic in the education of professionals (within the university context), in order to identify and analyse pressures on educators of professional streams, particularly in relation to the research function.

The aim is to investigate, describe and analyse the tensions for academics in the Departments of Accounting in South Africa – between teaching the SAICA curriculum (which is prescribed); the current demand in South Africa for qualified CAs (and more specifically black CAs); and the more traditional role of the academic as researcher – with a view to understanding the relationship between research and teaching in the context of educating for a profession.

Position of the researcher and assumptions of the study

The researcher of this study is a member of staff in the Department of Accounting at UCT, and is also a member of SAICA. The researcher acknowledges that there are several staff members (Accounting academics) who are not members of SAICA. Furthermore, there are several Accounting academics who produce traditional research of great value in understanding the context and influence of Accounting in business, or in exposing poor regulation of financial markets, and so forth.

It is not the purpose of this study to discuss the quality of existing research, but rather to focus on the tension between the different roles of an academic who teaches on professionally-orientated programmes. The study therefore assumes that although excellent teaching may be the main focus on professionally-orientated programmes, this is dependent on high levels of research expertise. Research studies produced by Accounting academics (see the literature review in Chapter 2) provide evidence that academics in most Departments of Accounting at South African universities which are accredited with SAICA are currently experiencing similar tensions between meeting the needs of the profession and those of the institution.

When applying for *ad hominem* promotion, research-led South African universities currently allow for academics to be assessed for promotion in four categories, namely research, teaching and learning, leadership and administration, and social responsiveness. This study does not presume to take any stance on these categories or their related weightings as applied by individual universities, but focuses rather on understanding how academics view the relationships between research and teaching, irrespective of whether they regard the teaching component as being more important than research.

Research questions

This study addresses the following key questions:

- Can educators of professionals simultaneously meet the requirements of their profession and those of an academic institution?
- What is the role of research when teaching on a professionally-orientated programme?
- When research is conducted, what is the main reason or motive for the research?
- What other scholarly activities are undertaken currently by professional educators?
- How may these two seemingly conflicting roles be better understood in the context of professional education?

Chapter 2 – Literature review

This chapter summarises the literature that informs this study, with the aim of investigating what other researchers have found and identifying specific directions that other researchers have followed. The literature reviewed highlights the fact that many education researchers have grappled with the role of the university, the purpose of higher education, the meaning of professionalism, and the teaching and research nexus. Local researchers' investigations of the lack of Accounting research in South Africa, and the dominance of the profession in the Accounting discipline, suggest that Accounting academics are most likely to prioritise the requirements of the profession over those of the university. Two further conceptual frameworks, namely the pedagogic device that was developed by the sociologist, Bernstein, and Boyer's report on scholarship, issued by the Carnegie Foundation, have been useful for developing the theoretical framework for this study, and are discussed in more detail in the next chapter.

The role of the university and the purpose of higher education

Rossouw (2006), in his inaugural address (as cited in Van der Schyf (2008b)) *Philosophy and the university: trends and temptations*, defines the essence of a university as follows: 'The university should be an institution … that pursues scientific knowledge through learning, teaching and research …'. Does this definition imply that the primary task of a university is knowledge production or the transmission and acquisition of knowledge? How should this pursuit of knowledge be carried out? What does it mean for a university to aspire to being a research-led university? In the past decade or two there have been two major forces of change in higher education: the recognition that science and technology capacity is critical in succeeding in the knowledge-based economies of the 21st century, coupled with the opening of access or massification.

The traditional role of the university was established by late in the 15th century and during the 16th century, when economic development and the emergence of new social structures created new social orders within society (Verger 1992a:57), which, associated with the specialised occupations (law, medicine and the clergy), raised the social status of those who filled them. The original religious control of universities changed to state control (and the secularisation of society), when the role of the state became more prominent and universities were expected to provide curricula in keeping with the needs of the state (Verger 1992b). The rise of the professions during the 18th and 19th centuries, mainly resulting from the practice of science (engineering, architecture and pharmacy) and the rise of capitalism,

brought accountancy and economics to the fore as new disciplines (MacDonald, 1995; Neal and Morgan, 2000). Some of these new disciplines were included in the university curriculum in the 19th century.

In the 21st century, Barnett (2000a) identifies the emergence of the 'new university' within the context of the development of new knowledge in the age of *super-complexity*, which confronts the university (and the academic) with a world in which knowledge frameworks have multiplied. He argues that the knowledge function of the university is being undermined, and that the knowledge sustained by the university is considered as lacking status and legitimacy. The development of information communications technology, population growth and urbanisation, and increasing concentrations of diversification of cultures in the 21st century all seemed to strip away old ways of thinking about legitimacy. This resulted in an increased demand for education and certification by the new professions, leading to professions turning increasingly to universities for certification for their members (Williams, 2000).

A contemporary view is that the university can secure its future only by becoming entrepreneurial and by marketing its knowledge in forms of academic capitalism. Barnett rejects this view and argues that the university has, in the age of super-complexity, new knowledge functions, which include offering completely new frames of understanding to help students make sense of the 'knowledge mayhem' that is caused by super-complexity, encouraging its graduates to lead 'purposeful lives amid super-complexity' (Barnett, 2000a:409).

The context in which academics must practise their art or craft, profession or specialisation is that of higher education, and more specifically, the university (Barnett, 2000a). The independence and authority of academics are under threat from state interventions, the 'marketisation' of knowledge, vocationalism and managerialism. Barnett identifies the 'new knowledge producers' as corporates that now employ their own knowledge officers (researchers and trainers), professions, and corporate universities (outside the formal university system), which are seen as 'skills training centres'. These new knowledge producers are re-describing knowledge creation, focusing on the development of both understanding and skills relating to new products and processes, enhancing their trainees' effectiveness, and identifying new research opportunities. Barnett concludes that the modern university should differentiate itself in the globalised knowledge society by carefully looking at the provision of new types of knowledge and new frames of understanding. These changes would require shifts in the ways in which research is funded, evaluated and managed (for example, to encourage creative effort, and the formation of multidisciplinary groupings). It

would also require changes in the ways in which new types of knowledge and truths are interpreted, scrutinised and evaluated, providing a more informed understanding of both. Instead of looking for rules of description, the modern university should look instead for ways in which 'pedagogies are required that provide the capacities for coping with super-complexity, which encourage the formation of human beings that maintain a purposive equilibrium in the face of radical uncertainty and contestability' (Barnett, 2000a:419).

The history of accounting education

Throughout its history, accounting education has retained a secondary or subordinate position in relation to Accounting, where accounting education is often seen as simply following Accounting, something which supports technical and professional agendas (Anderson-Gough, 2009). The education and training of qualified accountants follow the pattern of examining, credentialling and licensing practices that Hoskin (1986) identifies as central to the creation of the conditions of possibility for the modern profession. Practices that originated in the early period moved beyond the university setting into widespread use in organisations such as the accounting bodies which established themselves as sites of 'learned' expertise, leading to the creation of professional organisations with membership based on examined levels of ability. Accounting education did not take place in a university; however, this did not prevent accountants from creating a professional identity and a market for their services. The location of credentialling and licensing in Accountancy, which was outside the university, has had a significant impact on the nature of accounting education in universities, the character of the Accounting profession, and the relation of practitioners to knowledge and their knowledge identity (Anderson-Gough, 2008). This separation between the profession and the universities continued until the post-war period. From 1945 onwards there was a marked shift, so that universities became recognised as the experts and their qualifications as a sign of expertise. These shifts in opinions, linked with a considerable growth in business schools and management departments in universities and the development of mass higher education, resulted in an increasing proportion of recruits to the profession who were graduates (Anderson-Gough, 2008). Initially, the emphasis in accounting education was predominantly on learning techniques, laws, rules and regulations. When accounting eventually became accepted as an academic subject, universities in the United Kingdom began to offer it from the 1960s onwards (Sikka et al, 2007).

The requirement for universities to provide accounting education was still very much controlled by the professional bodies, and although some Accounting academics participated in the design of professional accountancy education syllabuses (Sikka et al, 2007), this was based on the requirement to teach in technically segregated compartments which matched

the areas of the practitioners' work, for example, financial accounting and reporting, management accounting, auditing, taxation, and so on. However, teaching in accounting remained unchanged, insisting that the need for practical relevance and nurturing understanding within the world of the practitioner is a requirement of any university accounting syllabus, attended by a concern that the syllabus should be tightly defined by accounting practitioners rather than by academics. This resulted in earlier tensions between academic and practitioner relevance, and has been a periodic source of resistance to increased collaboration between the Accounting profession and academe over time, which manifested in a number of ways, including shifting debates over professional accreditation requirements (Anderson-Gough, 2008).

Professionalism and the role of an academic

Academics in Accounting are exposed to several new complexities and find themselves carrying two burdens of professionalism, that of their knowledge of accounting and membership of the Accounting profession, and that of the academic profession. Although it is not the focus of this paper to discuss the professionalism of academics, Williams's (2008) scrutiny of the terms 'academic' and 'professional' is considered valuable for defining these roles. Finding a definition for the term '*professional*' from the sociological literature seems to be problematic, as a range of explanations of 'profession' have arisen which are well summarised by Williams (2008). He classifies 'professions' as specialised occupational groups that are by and large a Western concept, and concludes that, while traceable back to the 16th century as specialised occupations, professions really emerged as a significant social feature with the rise of capitalism and technology in the mid-19th century (Stichweh, 1997; Freidson, 1986; Neal and Morgan, 2000; Evetts, 2003; Giesler, 1994, as cited in Williams, 2008).

Since the 1990s, the understanding of the term professions has focused on the *occupational control of work*, thereby shifting the focus from status and power toward a focus on the 'work' of the professional as '*knowledge-based occupations*' (Evetts 2003:396, as cited in Williams, 2008). Therefore, to refer to the *Accounting profession* seems reasonable and valid, as the knowledge base of this profession is the Accounting discipline, and (as demonstrated later in this chapter) the Accounting profession has strong control over this knowledge base and its development. Professionalism, and mainly the position of education as a profession, is investigated by Williams (2008), who concludes that academe may be regarded as a profession within Barnett's (2000c) 'new' university if they accept the proposal that professions are 'structural arrangements that emerge from the relations between

society and individuals for enabling [academics] and society to live with uncertainty ... ' (Williams, 2008).

Barnett (2000d:256) argues that 'what it is to be "an academic" is by no means given, but is rather a matter of dynamic relationships between social and epistemological interests and structures'. With the aim of finding some shared, minimum, understanding of the word 'academic', Williams (2008) considered a brief socio-historical overview of the emergence of the university and the occupational role of the academic, and identified two distinctive responsibilities associated with the role of academic: research or scholarship, and teaching in the context of the university. He therefore defines '*academics*' as those persons occupying the social role that is understood to have teaching and research within the university as its core responsibilities (Williams, 2008).

In his paper on 'Overcoming Fragmentation in Professional Life: The Challenge for Academic Development', Rowland (2002) identifies one of the fragmentations in the Higher Education system as the 'juggle with the experience of teaching and research pulling in opposite directions, even though we know they should be working in harness'. He identifies five fault lines or fractures that divide aspects of academic lives and suggests that the function of 'academic development' must concern itself with the process of new forms of integration in the face of the complexity (or perhaps 'super-complexity' as Barnett (2000) has described it) of present circumstances, rather than a return to some imagined golden age of academic consistency within securely bounded disciplines. Academic development (that is, working within the fractures to attempt to create coherence in academic practice) is therefore the attempt to reassert academic values into a professional experience that is becoming increasingly incoherent (Rowland, 2002).

Within the developing debate and emerging publications on how teaching and disciplinary research are related are useful questions, such as whether or not good teachers are also good researchers (Hattie and March, 1996), or whether or not an emphasis on one of these aspects supports, or detracts from, an emphasis upon the other. These functionalist assumptions about the nature of teaching and research serve only to reinforce the separation between them, and any categorisation such as disciplinary research and the scholarship of teaching is liable to drive a wedge between the two, rather than drawing closer relationships between teaching and research (Rowland, 2002). However, it is evident that the common perception of teaching and research as separate functions, typically driven by separate reward structures, still supports separation rather than coherence. The concept of teaching, in terms of competence and practice, is viewed as quite unrelated to research. The consequence of this way of thinking (emphasising the differences rather than the similarities between teaching

and research) is that academics experience an even greater tension between requirements to succeed in terms of research measures and teaching measures, each of which makes opposing demands upon them (Rowland, 2002). Through the development of a series of critical conversations between academics and managers, and between the disciplines, Rowland (2002) argues that a much deeper debate needs to be raised about the relationships between teaching and research, with the aim of reconceptualising terms such as 'research-led teaching', 'the discipline' and 'scholarship', which frequently turn up in documentation about teaching and learning, often with little understanding of what they mean. This emphasis upon the differences between teaching and research arises from the view of research as the creation of knowledge. Investigations relating to the teaching-research nexus are discussed later in this chapter.

The Accounting profession

In defending and advancing their social privileges, accountants distinguish themselves from competitors by asserting claims of sound theoretical and practical knowledge, social responsibility, ethical conduct and a commitment to serve the public interest (Friedson, 1986; Abbott, 1988; MacDonald, 1995). Such appeals have enabled accountants to secure markets, niches and the colonization of public policy-making spaces (Larson, 1977). These knowledge claims are legitimised and reinforced by the state's insistence that the holding of an approved professional Accountancy qualification is a necessary precondition for enjoyment of the state guaranteed market of auditing.[2] The educational claims of the Accountancy profession are legitimised by pledges and statements made by several international Accountancy bodies.[3]

In South Africa SAICA considers itself 'widely regarded as the pre-eminent professional accounting body and the CA(SA) as the top professional accounting designation'. SAICA confirms its objective to 'retain and cement the pre-eminence of its qualification' in its Competency Framework for the CA Qualification[4] (2010). Several competencies are identified as being fundamental to the professional CA, including leadership, business and entrepreneurial skills, ethics and professionalism. It is obvious that these sound competencies are identified against the background of a crucial need in South Africa (and world-wide) of

[2] For example, the South African Companies Act No. 71 of 2008 requires public companies to be audited by qualified accountants who are registered with SAICA as accountants in public practice.

3 For example, the Institute of Chartered Accountants in England & Wales in their 1948 supplemental Royal Charter, and the South African Institute of Chartered Accountants, in their mission, vision and proposition statement (refer to www.saica.co.za)

[4] SAICA issued its new Competency Framework for the CA qualification in 2010, and accredited universities are tasked with demonstrating how the competencies and knowledge levels identified in the framework are met by all relevant sub-disciplines, including pervasive skills (professionalism, critical thinking), strategy and risk management, financial accounting and reporting, taxation, management accounting, and auditing.

competent accountants that have the necessary professional skills, attributes and knowledge. These competencies focus mainly on the business acumen of CAs, as is evident in the following extract from SAICA's competency framework (2010), p5:

> *'The technical ability of a CA is elevated to the strategic and executive level by locating this ability within a sound understanding of the economic and competitive environment within which an entity operates, the competitive positions of the entity within that environment and a thorough understanding of the entity's operational, organisational, governance and reporting structures.'*

The results of a local survey on the perceptions of business decision-makers of business qualifications in South Africa, published in the January 2005 issue of *Accountancy SA,* indicated that 90% of the respondents felt that the CA(SA) designation was the most important designation in South Africa and 89% believed that it competes with equivalent designations on a global scale. Professionally, South African Chartered Accountants are often proud of the standard of their qualification (West, 2006). A similar research survey, conducted by Ask Afrika (as published in the June 2010 issue of *Accountancy SA*[5]) measured the awareness, recognition, reputation, standing and perception of the CA(SA) designation in comparison to other business designations. The results of this survey indicated that the 'CA(SA) brand equity is almost double that of the MBA ... [and that] the business sector has an extremely high regard for the CA(SA)'.

However, the claims by professional bodies of sound education, independence, objectivity, ethical conduct, social responsibility and serving the public interest are routinely laid bare by the visible hand of accountancy practices in corporate collapses, frauds and scandals, often resulting in loss of savings, investments, taxes, jobs, homes and pensions. A spate of scandals throughout the 1980s and the 1990s has drawn attention to the opaqueness and malleability of published financial statements, and in spite of institutional reforms, new legislation and regulations, and revisions to accounting and auditing standards, the scandals have continued (Sikka et al, 2007).

Descriptions of meaning

As this study investigates how the different tasks of research, scholarship and teaching are understood differently by academics, and the meanings associated with terms such as a 'professionally-orientated programme' and 'scholarly activity', it is important that

5 Refer to article published in *Accountancy SA*, June 2010, written by Nazeer Wadee (CA(SA)), the Chief Operating Officer, SAICA

clarification of the meaning of these descriptions are obtained from different literature sources.

Research

According to Boyer (1990) the term 'research' was first applied to universities in England in the 1870s and later introduced to American higher education in 1906, when 'basic research had come to be viewed as the most essential form of scholarly activity ...' (Boyer, 1990). For a university (or Departments of Accounting) to be research-led implies that its primary purpose is the production of knowledge, and further, that it actively promotes, supports and rewards research activity and production amongst its academic staff. In this understanding, research can be more tightly defined (following Boyer, 1990) as the 'Scholarship of Discovery' ('what is to be known, what is yet to be found'). Barnett (2000) refers to 'Mode 1' and 'Mode 2' knowledge, as identified by Gibbons et al (1994), where Mode 1 claims to knowledge are propositional in form, set out in the journals, and subject to systematic peer scrutiny. Gibbons's Mode 2 knowledge, on the other hand, is seen as emerging characteristically in knowledge-based work (see 'Scholarship', below).

Based on Gibbons's description of Mode 1 knowledge, it is easy to assume that the term *research* refers to *the discovery of new knowledge which is subject to peer scrutiny in any form*. Academics can't be blamed for their interpretation of the meaning of the term 'research' as **'classical research'**. University Research Committees'[6] main focus is on the production of peer-reviewed publications, and this form of research is frequently used as the only measurement tool of an academic's research output (De la Rey, 'On becoming a research-led university: the teaching-research nexus?' – a discussion paper, unpublished). The emphasis, specifically at universities which aim to be recognised as 'research-led universities', is that 'all academic staff should be active and productive researchers who produce peer-reviewed outputs that can be credited as research in terms of national and internationally accepted standards' (De la Rey). Such comments lead to academics considering this form of research as the only form of academic research that is acknowledged. However, the *Policy and Procedures for Measurement of Research Output* (South Africa, 2003a) provides for a much wider description and criteria for recognised research output. These include publications in peer-reviewed periodical publications (original articles, research letters, research papers, and review articles), peer-reviewed books, non-periodical scholarly or research publications disseminating original research on developments within specific disciplines, sub-disciplines or fields of study, and proceedings, which refer to a published record of a conference, congress, symposium or other meeting

[6] Refer to UCT's Research Committee: www.researchoffice.uct.ac.za

whose purpose is to disseminate original research and new developments within specific disciplines, sub-disciplines or fields of study. In many cases, academics are not informed about what constitutes research (such as that described in the above government policy) and are applying their own interpretations (or perceptions) or that of colleagues when determining whether something represents research or not. This narrow description of research has led to the emergence of another research-related term, that of 'scholarship', which is discussed in the next paragraph.

Scholarship

'Scholarship' is explained as '*the serious study of an academic subject and knowledge and methods involved*' (Oxford, 2005). How does this differ from research, as defined above? Van der Schyf (2008b) defines *scholarly activity* as the search for truthful knowledge – the body of principles and practices used by scholars to make their claims about the world as valid and trustworthy as possible and to make them known to the scholarly public.

A more restricted view of scholarship developed over time, resulting in 'basic research' being viewed as the first and most essential form of scholarship (Boyer, 1990). The narrow view that scholars are academics who conduct research, publish, and then perhaps convey their knowledge to students or apply what they have learned, highlighted the need for a more dynamic understanding of scholarship, rethinking what it means to be a scholar. Boyer (1990) has identified the 'Scholarship of Integration' ('what do the findings mean?') and the 'Scholarship of Application' ('how can the findings be responsibly applied to consequential problems?'). 'Mode 2' knowledge (Gibbons et al, 1994) points to the emergent character of knowledge-based work. This knowledge is not primarily a matter of knowledge being applied to a practical situation (as in the Scholarship of Application) but is a matter of knowledge-in-use, where what counts as knowledge is what is worked out in real-time in the pressure of the moment (Barnett, 2000). Others, such as Jenkins (2005) and Jenkins et al (2002), have explored the concept of scholarship in an attempt to make sense of the nexus between teaching and research. They conclude that scholarship is the process that seeks to identify, interpret, draw together, and bring new insights to other people's original research with regard to current and emerging thinking and to the personal development of skills, expertise and knowledge. In addition, Kreber (2006) has suggested that scholarship also involves drawing upon teaching practice and publishing teaching-focused work. It is therefore a reasonable deduction that Accounting academics may interpret the concept of 'scholarship' as something different from research.

This perception is emphasised by De la Rey when referring to the concept of 'scholarship of teaching', but not when referring to 'scholarship of research'. She refers to the scholarship of teaching as being 'informed about the literature of teaching and learning in a discipline in order to reflect and communicate what is known and practised'. It is argued that the same meaning should be attached to the 'scholarship of integration' and the 'scholarship of application', implying that being informed about the literature in a discipline represents one of the necessary steps when conducting research and teaching. The notion that scholarship is something different from research is contradicted in the *Policy and Procedures for Measurement of Research Output* (South Africa, 2003a), where clear reference is made to the acknowledgement of certain scholarly activities as research. One can conclude that the perception that scholarly activities should be separated from research and viewed as a 'something less than research' has been created by academics and administrators in South African higher education institutions.

The epistemology of the Accounting discipline calls for knowledge that is multi- and inter-disciplinary, and, according to Barnett's university in the age of super-complexity (Barnett, 2000), includes knowledge that is worked out in real-time: problem-solving in teams, combined with critical thinking and inter-disciplinary collaboration. There is a place for Mode 1 knowledge (the thesis) and Mode 2 knowledge (knowledge in use), but unless universities embrace Mode 2 knowledge, their knowledge functions will be overtaken, as major professional schools and bodies are now addressing the complexity of knowing, interrogating and revealing the multi-layered character of knowing-in-the-world (Barnett, 2000).

Teaching

A broad description of the activity of 'Teaching' is found in much of the higher education literature and many textbooks. According to Ramsden (2003), teaching is possible only through learning and understanding, which are acquired from both research and scholarly activities. Theories of learning and teaching support the proposition that sound teaching strategies encourage students to relate to the subject matter they are studying in a purposeful way. Teaching is then an attempt to improve and mould students' understanding, so that they begin to conceptualise phenomena and ideas in the way the academic (for example accounting experts) conceptualises them.

Teaching therefore, and in contrast with research and scholarly activity, is a relational social activity that includes students. To teach is to help students to learn something by giving information about it. Teaching therefore starts with the academic, transmitting his or her

knowledge to students, understanding how students learn, and developing and improving teaching methods to facilitate learning. Teaching can be observed, and teaching portfolios can demonstrate levels of achievement and development, and experience and progression of an academic (Fry & Ketteridge, 2009). Boyer (1990) identifies the Scholarship of Teaching as the recognition of the work that goes into the mastery of knowledge as well as the presentation of information so that others may understand it: 'Teaching, at its best, means not only transmitting knowledge, but transforming and extending it as well' – and by interacting with students, professors themselves are pushed in creative new directions. These academics ask, 'How can knowledge best be transmitted to others and best learned?' (Boyer, 1990.)

Accounting academics usually understand the meaning of teaching as *the activity that transmits knowledge and enhances student learning*. Teaching in accounting and other business disciplines requires the academic to provide practical contexts, based on his or her professional or business experience, in which the theoretical knowledge becomes relevant and may therefore be effectively challenged (Lucas & Milford, 2009).

Professionalisation and professionally-orientated programme

The description **'professionally-orientated programme'** refers to a programme for which the curriculum is designed in such a way that it meets the outcomes and competencies of a professional qualification, as prescribed by a professional body or institution. The education and training of qualified accountants is central to the creation of the conditions and possibilities of a modern profession. The term 'profession' refers to '*a type of job that needs special training or skill, especially one that needs a high level of education*' (Oxford, 2005).

Accounting education at South African universities is strongly influenced by the requirements of various professional bodies, including the South African Institute of Chartered Accountants (SAICA), the Chartered Institute of Management Accountants (CIMA), and the Association of Chartered Certified Accountants (ACCA), to name a few. As mentioned earlier in this study, the status of Departments of Accounting at South African universities is dependent on its accreditation with SAICA and/or any of the other professional institutions. Summaries of the syllabi and competency frameworks of these institutions can be found on their websites.[7] These institutions are classified as 'professional' as they require their registered members to acquire and demonstrate specific knowledge, skills and attributes (described as professional competencies). In South Africa, Accounting academics' conceptions of a 'professionally-orientated programme' is strongly influenced by

[7] SAICA: www.saica.co.za; CIMA: www.cimaglobal.com; ACCA: www.accaglobal.com

their experience that, in order for these programmes to be accredited by these institutions, these programmes are designed with the specific aim of meeting the prescribed competencies, teaching and learning outcomes of these institutions.

These descriptions and meanings of *research, scholarly activities and teaching* within a professionally-orientated programme are further investigated in Chapter 3, by placing them within an educational scheme (the pedagogic device) in order to develop a theoretical framework.

The nexus between teaching and research

Many studies have investigated the role of the 'academic' and how this has expanded to a level where many contemporary academics find it difficult to balance their teaching and research activities, given the current focus of universities on research output. To help contextualise the concept of the nexus (a complicated series of connections between different things) between teaching and research, a summary of the existing literature is given.

Many authors have publicly commented upon the existence of a set of nexus between ***teaching and research***. Feldman (1987) undertook one of the first meta-analyses investigating the relationship between research productivity and teaching excellence, demonstrating a minimal positive correlation between teaching and research. In their study a decade later, Hattie and March (1996) established similar results, specifically that a nexus did exist, but that the relationship was marginal at best. In later studies March and Hattie (2002) clarified their earlier stance and commented that 'teaching effectiveness and research productivity are nearly uncorrelated ...' (March and Hattie, 2002, 635; Hattie and March, 2004). By moving away from the quantitative correlation studies of March and Hattie, Neumann (1992, 1993) argues that academic staff believe a nexus between teaching and research does exist, even if it is not always possible to prove it statistically. Neumann speculates on the results of the correlation/quantitative studies outlined above and comments that the quantitative 'marginal at best relationship' between teaching and research suggests that the deeply-held values of academics are not being translated into day-to-day teaching practices. In a further study, Smeby (1998), from a survey of 1 592 academics, argues that over 95% of doctorate-qualified academics believed that their teaching benefited from their research activities. Elton (2001), in a theoretical analysis of the nexus literature, and Brew (2001) interviewing academic staff in one Australian university, both suggest that academic staff have perceived that a nexus exists.

Visser-Wijnveen et al studied the relationship between academics' conceptions of knowledge, research and teaching by using a metaphor study (Visser-Wijnveen, Van Driel,

Van der Rijst, Verloop & Visser, 2009). The focus of this research project was to investigate the way different conceptions of important concepts in the research-teaching nexus, knowledge, research and teaching, relate to each other, and it is based on data obtained from interviewing 30 academics in a Faculty of Humanities by means of metaphors. This study shows that academics' conceptions of knowledge and research were closely linked, while their conceptions of teaching had a weaker association with their conceptions of knowledge and research. The study concludes that because 'a specific research conception is not by definition connected to a teaching conception, it is necessary to pay attention to academics' conceptions and the possible discrepancies between them, in an attempt to strengthen the nexus. 'A consistent set of conceptions in knowledge, research and teaching might lead to a stronger focus on linking research and teaching' (Visser-Wijnveen et al, 2009).

Of particular interest is the study by Grant & Wakelin (2009) of 'Reconceptualising the concept of a nexus: a survey of 12 Scottish IS (Information Systems) and IM (Information Management) academics' perceptions of a nexus between teaching, research, scholarship and consultancy', because of the similarities in the information systems and Accounting disciplines and the roles of both these professions in the business environment.[8] The paper extends the work undertaken during the Nexus Project (Nexus Project, 2001), in which the term *nexus* is used to describe the complicated series of connections between teaching, research and scholarship, which is usually perceived as being able to provide students with 'cutting-edge' disciplinary knowledge, to increase students' interest in the subject through the teacher's passion for research, and to make what is taught seem more relevant to the student. The Nexus Project also introduced the notion that the activity of teaching may inform research, although this has not featured extensively in the literature. Grant and Wakelin (2009) considered the perceptions of a nexus between teaching, research, scholarship and consultancy. They identified the teaching-research nexus as an area of historic and ongoing controversy within universities. Their study, consisting of 12 semi-structured interviews with Information Systems/Information Management academics from both a teaching and a research-led university in Scotland, suggests that a perceived nexus does exist between research and consultancy and it is bi-directional. Teaching practice was perceived to be informed by both the processes and products[9] of research and consultancy, but there was little indication that research and consultancy practices informed teaching.

Grant and Wakelin (2009) found the area of scholarship problematic in that it was difficult to 'pin down' the concept of scholarship. When discussing the nexus between scholarship and

[8] The discipline of information systems is included in the prescribed accounting curriculum for CAs.
[9] The process view of the nexus refers to bringing the elements of teaching and research together in meaningful ways to help students to learn, while the products refer to teaching-related research work.

teaching, interviewees were unable to 'discuss or speculate as to the idea of teaching experience being used to inform their own personal scholarship of being a teacher' (Grant & Wakelin, 2009; p139). However, it is suggested that a nexus between research and scholarship may be possible, since knowledge of the area (scholarship) was felt to be a springboard into 'doing' research.

Grant and Wakelin's study provides a useful framework for academics viewing the nexus, but cautions that particular attention needs to be paid to how the activities of research and consultancy actually inform teaching practice. They suggest that academics should not focus solely on the actual products of research processes (in other words, a particular journal paper), but that they should rather find ways to help students to make connections themselves by giving students an insider's view of the process of research in their domain (Grant & Wakelin, 2009). While using the terms teaching, research and scholarship frequently, the discussion above proves the difficulty that exists in defining these elements and in determining the appropriate and relevant measuring instruments to evaluate them. Other nexus-studies support the underlying perception that research is central to the teaching process and that research activity, particularly in the form of formally assessed research work, is superior to work undertaken for the scholarship of teaching (Grant & Wakelin, 2009).

This study, as part of its questionnaire to academic participants, aims to establish the perceptions of Accounting and other academics of the nexus between research, scholarly activities, and teaching. Participants in this study completed a questionnaire which aimed to elicit their views on the nature of this nexus.

South African Accounting research

Several recent research studies in South Africa have addressed questions relating to Accounting academics' perceptions of research and why South African Accounting research output seems to lag far behind those of their counterparts abroad. West (2006) and Van der Schyf (2008a, 2008b) both investigate and conclude, in several papers, that the dominance of the accounting curriculum by the profession, the accreditation of Departments of Accounting by SAICA, the lack of emphasis by the profession on research, the massification of education and the need for transformation are all factors that undermine the research potential of Accounting academics.

West (2006) argues that even though the South African designation of CA is comparable to similar designations in most developed countries, there is a noticeable discrepancy between South African Accounting academics' research output and that of their international

counterparts. He identifies 'the perception that Accounting is a technical skill and a social science, and the predominant understanding of "accounting theory"' as two areas which should be urgently addressed in South African accounting education (West, 2006). He lists as reasons for the low research output *inter alia* the following factors: the emphasis on technical Accounting skills obscures a broader understanding of the field of accounting; the emphasis on professional skills requires an accountant to apply his or her mind to the wider implications of accounting problems and how these can have an impact upon a particular business environment; the extended scope of the Accounting discipline (and its sub-disciplines); and the lack of research skills amongst Accounting academics.

Van der Schyf (2008a) identifies, in his study of 'Five recent developments' impact on the traditional academic culture of Departments of Accounting at South African universities', that Departments of Accounting at South African universities whose academic programmes are accredited by SAICA have, for many years, focused primarily on the academic training of prospective CAs, thereby establishing a culture that is removed from research, and is uneasy with the function of a university (Van der Schyf, 2008a). He identifies five recent developments in the academic environment in which South African universities operate, including the international context of Departments of Accounting, such departments' quality assurance obligations, the effect(s) of new funding formulae for South African universities, the IFAC's International Education Standards for Professional Accountants, and the Higher Education Qualifications Framework,[10] as forces that may change the course of Departments of Accounting towards becoming more research orientated (Van der Schyf, 2008a).

A study on the use of time by academics (Nieuwoudt, Wilcocks & Kilpert, 2006) investigated what it is that academics should devote their time to, since 'time is a limited commodity for academics and trade-offs are necessary'. They obtained data from South African Accounting academics on how they spend their academic time, and concluded that 10% of their time was spent on management tasks, 78% on teaching, 5% on research, and 7% on service. They further established that an Accounting Academic's qualification appears to be the best indicator against which to measure time allocation: the higher the respondent's qualification, the more time is spent on management tasks, research for both non-accredited and accredited journals, acting as external examiner, and community work (Nieuwoudt, Wilcocks & Kilpert, 2006).

[10] Van der Schyf (2008) identified five developments in the academic environment in which South African universities operate that may impact on the research culture within Departments of Accounting. Included in this list are the Higher Education Qualifications Framework, 2007 and the Higher Education Act, 1997 (Act No. 101 of 1997). The impact of this legislation is that it may result in South African universities that offer a Bachelor Honours degree without conducting and reporting research under supervision, offering instead a post-graduate diploma.

In their study of the attitudes and perceptions of South African academics in Accounting towards research, Niewoudt & Wilcocks (2005) highlighted that, as not all universities in South Africa enjoy accreditation, there is a perception that accredited Departments of Accounting have leverage and obtain favourable dispensations for their academic staff, which may include privileged promotion policies and a different measurement of research output. The debates and discussions around the role of the Accounting academic in South Africa have identified various factors that may have an effect on their research productivity and research consumption, which has at its root the ongoing tug-of-war between the expectations of universities and those of the profession. Academics have to juggle their time between teaching (the expectations of the profession) and research (one of the expectations of the university) – an hour spent on teaching cannot be devoted to research. According to Nieuwoudt & Wilcocks (2005), payment for academics in Accounting lags far behind the salaries earned by accountants in practice, thus the financial reward system for research output has to be taken into account when the Accounting academics' perceptions and attitudes regarding research are evaluated. Cooper, Everett and Neu (2005) investigate the teaching dilemma facing academics in Accounting involved in professional training (in the United States) and conclude that these academics take their orders from the Accounting profession, where the professional bodies behave as a dictatorship, with the appearance of democracy.

Mathews and Taylor (1998) are of the opinion that research is not merely an academic issue; it has value in practice, and that research provides practical skills that are crucial for succeeding in the business world. Research is, according to Frank Howitz (as quoted by Nieuwoudt & Wilcocks, 2005: p53), the previous director of the UCT Graduate School of Business, 'a discipline that develops the ability to think deeply and thoroughly. In the business world the ability to think laterally and independently is crucial when working on new projects or putting together reports'. A study undertaken by Sterling in 1973 highlighted the difference between Accounting research and its effect on education, and the practice in other disciplines. He found that Accounting research was an isolated activity. In other disciplines, the relationship between research, education and practice is that research provides the input for education, which in turn provides the input for practice. By contrast, in Accounting, the relationship is that practice is taught to students, who in turn practise what they have been taught, with no reference to research.

This study aims to investigate this relationship again, seeking for indications that the emphasis on research production and the pressures relating to research and teaching apply to Accounting academics teaching on professionally-orientated courses at South African universities.

Chapter 3 – Theoretical framework

This chapter includes a short summary of the literature relating to Bernstein's development of a systematic code theory, and Boyer's reconsideration of scholarship. A theoretical framework is then developed based on Basil Bernstein's pedagogic device of description of the ordering and disordering of the pedagogising of knowledge in the field of accounting, which is then linked with (and informed by) Boyer's four domains of scholarship.

Studies used to develop a theoretical framework

Bernstein

For over four decades, **Basil Bernstein** (1924 – 2000) was an important and controversial sociologist of education, whose work influenced a generation of sociologists of education and socio-linguists. From his early works on language, communication codes and schooling, to his later works on pedagogic discourse, practice and educational transmission, Bernstein produced a theory of social and educational codes and their effect on social reproduction (Bernstein, 1958, 1960, 1961a). Bernstein's work has been described as having three phases: the study of language, attention to classification and framing, and work on pedagogic discourse and educational transmission as pedagogic text. In his third volume of *Class, codes and control* (1977a), Bernstein developed code theory from its sociolinguistic roots to examine the connection between communication codes and pedagogic discourse and practice. His quest for understanding the processes of schooling and its relationship to social class reproduction led to the publication of his book *Class and pedagogies: visible and invisible* (Bernstein, 1977:116-156), which analyses the difference between two types of educational transmission and suggests that the differences in the classification and framing rules of each pedagogic practice relate to the social-class position and assumptions of those served by the schools.

At the heart of Bernstein's theory of pedagogic discourse and practice is the concept of classification, which is concerned with the insulation or boundaries between curricular categories (areas of knowledge and subjects) (Bernstein 1973a:205, 1973b:88). Strong classification refers to a curriculum that is highly differentiated and separated into traditional subjects, while weak classification refers to a curriculum that is integrated and in which the boundaries between subjects are permeable. Framing, on the other hand, relates to the transmission of knowledge through pedagogic practices. Framing refers to the location of control over the rules of communication and, according to Bernstein (1990), 'if classification regulates the voice of a category, then framing regulates the form of its legitimate message'

(1990:100). Therefore, strong framing refers to a strong control by the teacher over the students; while weak framing implies more freedom to the students.

Bernstein considered curriculum and pedagogy as message systems, and added a third system, evaluation, where, together, they constitute the structure and processes of school knowledge, transmission and practice. As Bernstein (1973b) noted: 'Curriculum defines what counts as valid knowledge, pedagogy defines what counts as valid transmission of knowledge, and evaluation defines what counts as valid realisation of the knowledge on the part of the taught' (1973b:85). The concepts of classification and framing raised the question of how different forms of educational knowledge are constructed. Bernstein pointed to the pedagogic device as the cause (Bernstein, 1990). His work on pedagogic discourse was concerned with the production, distribution and reproduction of official knowledge and how this knowledge is related to structurally determined power relationships. This study is particularly interested in identifying these power relationships (between the profession and the university), and the production, distribution and reproduction of accounting knowledge within these power structures. Thus Bernstein's pedagogic device is adapted as a framework for analysis. It is important to note that Bernstein was concerned not only with the description of the production and transmission of knowledge, but also with its consequences for different groups. This study focuses on the role of the Accounting academic as one such specific group, and its relationship (power struggles) with the profession, the university, and to a lesser extent, with the student and other non-accounting academics.

Bernstein's early work has received much criticism, which was directed mainly at his code theory, which declares that social class regulates an unequal distribution of privileging principles of communication, and that social class indirectly effects the classification and framing of the elaborated code transmitted by the school, resulting in an unequal acquisition (Sadovnik, 2001). Another criticism of Bernstein's work was that it lacked empirical testing and support. However, in the 1970s, a number of empirical studies examined his concepts of classification and framing, and were able to demonstrate that it was possible to design different pedagogic practices and evaluate their outcomes (Neves, 1991; Morais, Peneda & Madeiros, 1991, Morais et al, 1991). Bernstein's analysis of the relationship between social class and pedagogic practice was confirmed by Jenkins's research (1990) on the social class basis of progressive education in Britain, while Holland (1986) explored the relationship between the fields of symbolic control and production and gender classification. The work of Diaz (1984, 1990) and Cox Donosa (1986) examined Bernstein's theory of pedagogic discourse. Cox Donosa's work on state education in Chile related the model of pedagogic discourse to the field of symbolic control, and provided sociological and historical testing of Bernstein's theory. Although much of the research on his theories has been produced by

Bernstein's own Ph.D students, there are numerous other studies using his work. Examples of how Bernstein's work influenced international educational researchers are provided in two published collections (Atkinson, Delamont & Davies, 1995; Sadovnik, 1991). Parlo Singh and Karen Dooley, Johann Muller, Rob Moore and Karl Maton, and Mario Diaz, are among many who have produced research based on Bernstein's work and investigations of pedagogic discourse. It is clear that, over a forty-year period, Bernstein's work was developed and constantly refined by his students and other researchers, and that Bernstein's theories underwent revision and clarification in light of this research.

Boyer

In his work for the Carnegie Foundation for the Advancement of Teaching, **Ernest Boyer** (1990) – working closely with Eugene Rice – sets out, in the report entitled *Scholarship Reconsidered: Priorities of the Professoriate*, the case for a more inclusive view of what it means to be a scholar, recognising that knowledge is acquired through research, synthesis, practice and teaching. While earlier views of scholarship meant engaging in original research, Boyer's view of scholarship has a much broader meaning. This wider interpretation goes beyond the age-old teaching versus research debate and suggests that academics within academic disciplines need to consider four separate, yet interlocking, aspects of scholarship: Scholarship of Discovery, Scholarship of Integration, Scholarship of Application and Scholarship of Teaching. The report mentions that it is vitally necessary for institutions to broaden the scope of the scholarship that they encourage from and expect of their academics, and recommends a new paradigm that recognises these four overlapping dimensions of scholarship. Boyer argues that all forms of scholarship should be recognised and rewarded, and that this will lead to more personalised and flexible criteria for gaining ownership. He further argues that too often, faculty members wrestle with conflicting obligations that leave little time to focus on their teaching role (Boyer, 1990). These definitions have, over the past twenty years, been expanded and deepened by many writers who have explored the implications of the four domains of scholarship for institutional structures and policies (Braxton, Luckey, and Helland, 2002).

In order to produce this work, Boyer and Rice had access to data resulting from a survey by the Carnegie Foundation for the Advancement of Teaching, which had been collecting information about faculty (academe) attitudes and values from more than 5 000 faculty members at all types of higher learning institutions in America for more than 25 years. In their latest survey were questions about teaching and research, tenure and its criteria, the status of the profession, and faculty satisfaction (Boyer, 1990; Glassick, 2000). As Boyer and Rice had access to data gathered in early 1989, as well as four previous surveys conducted

by the Carnegie Foundation, they were able to observe changes over time. Their analyses of the data indicated that over 70% of academics said that their interest lay in teaching, and a significant percentage also concluded that 'teaching effectiveness should be the primary criterion for promotion' (p32). This clearly indicated that the majority of academics considered teaching to be a central mission and enjoyed the time they spent with students. However, the data also indicated that the reward system (at the four-year institutions in America[11]) was heavily weighted toward published research, not effective teaching, with further support for the proposition that at their institutions, publications were "just counted, not qualitatively measured" (p32). At the research universities, a surprising 42% agreed with this conclusion (Boyer, 1990; Glassick, 2000). These concepts presented by Boyer and Rice seemed timely, and it is comments like these that make the meanings of Boyer's four domains of scholarship so appropriate for this study.

Boyer (1990) proposes that the work of the professoriate (academe) might be thought of as four separate yet overlapping functions. The meanings of these four forms of scholarship provide a vocabulary for discussion of the intellectual life of academe (Glassick, 2000). Each domain of scholarship is briefly described in this section, and then linked up later in this chapter with the fields identified in Bernstein's pedagogic device:

- The **Scholarship of Discovery** most closely resembles what is traditionally thought of as research, that is, the creation or discovery of new knowledge. Original research requires qualities such as enthusiasm for the subject matter, creativity, critical thought, perseverance, and attention to detail, implying that scholarly investigation, in all the disciplines, is at the very heart of academic life. In his description of the scholarship of discovery, Boyer (1990) stresses that the pursuit of knowledge must be assiduously cultivated and defended, and that, in our complicated and vulnerable world, the discovery of new knowledge is absolutely crucial.
- The **Scholarship of Integration** has as its primary goal to make new connections within and among disciplines and asks, 'What do the findings mean?' (Boyer, 1990). When disciplinary and interdisciplinary knowledge is synthesised, interpreted and connected, the work brings new insight to original research (Austin & McDaniels, 2006). Some of the products of the scholarship of integration are policy papers, reflective essays, research translations, popular press publications, syntheses of the literature on a topic, and textbooks (Glassick, Huber, and Maeroff, 1997; Braxton, Luckey, and Helland, 2002).

[11] The Carnegie Foundation classifies all colleges and universities in the United States of America into categories on the basis of the level of degree offered, ranging from pre-baccalaureate to doctorate, and the comprehensiveness of their missions. Four-year institutions include those institutions classified as Research, Doctorate-granting and Comprehensive.

- The **Scholarship of Application** (also known as the scholarship of engagement (Boyer, 1996)) asks, 'How can the findings be responsibly applied to consequential problems?' This involves the use of a scholar's disciplinary knowledge to address important individual, institutional, and societal problems. This is normally demonstrated by the scholar's ability to solve problems of importance to policymakers, community members, corporate leaders, and other stakeholders, as well as the skills to communicate with these diverse stakeholders by using alternative communication channels and language understandable to those without disciplinary expertise (Austin & McDaniels, 2006).
- The **Scholarship of Teaching** has as its purpose the development and improvement of pedagogical practices (Braxton, Luckey & Helland, 2002). The precise wording to describe the scholarship of teaching was initially not clear, resulting in dialogue in the literature about what it means and how it is done. Such scholarship is more likely to follow existing educational, teaching and learning theories. Hutching and Shulman (1999) contributed to the discussion by examining the differences among effective teaching, scholarly teaching and the scholarship of teaching and separating the scholarship of teaching from scholarly teaching. They suggested that for it to be scholarship, the work must meet these criteria: the work must be made public, must be available for peer review and critique according to accepted standards, and must be able to be reproduced and built on by other scholars (Shulman, 1999).

These expanded descriptions of scholarship were well received in higher education, but did not address the assessment of quality (Glassick, 2000). Boyer's concepts would be useful only if scholars could be assured that excellence in scholarly work would be maintained. This issue was addressed by scholars at the Carnegie Foundation for the Advancement of Teaching by surveying journal editors, scholarly press directors, and granting agencies to learn their definitions of excellence in scholarship. From these findings, they derived *six standards of excellence in scholarship*: scholars whose work is published or rewarded must have clear goals, be adequately prepared, use appropriate methods, achieve outstanding results, communicate effectively, and then reflectively critique their own work (Glassick, Huber & Maeroff, 1997). This study does not investigate the assessment of scholarship. However, these six standards are useful, as they provide the vocabulary for debate and the tools to reconsider the definition of scholarship as well as criteria for promotion and tenure.

In the next section, Bernstein's pedagogic device is contextualised, and then linked to Boyer's four domains of scholarship at the end of this chapter.

Contextualising Bernstein's pedagogic device

Bernstein's pedagogic device considers the ordered regulation and distribution of a society's worthwhile knowledge, its transformation into a pedagogic discourse (in other words, a form amenable to pedagogic transmission), resulting in the further transformation of this pedagogic discourse into a set of criteria or standards to be accomplished by learners. The pedagogic device provides the 'generative principles' of the constructions of knowledge through three inter-related rules: distributive, recontextualising and evaluative. These reconstructions of knowledge are associated with the three specific fields of activity, namely a **field of production** (where 'new' knowledge is constructed and positioned), a **field of recontextualisation** (where discourses from the field of production are selected, appropriated and repositioned to become 'educational' knowledge), and a **field of reproduction** (where pedagogic practice takes place) (Bernstein, 1996, 2000).

The relationship between the three hierarchical rules and their associated fields is identified in three stages:

Table 3.1

	Rules		**Fields**
Power	Distributive ↓	Regulate power relationships between social groups by distributing different forms of knowledge, thus constituting different orientations to meaning	Production ↓
Knowledge	Recontextualising ↓	De-locating, relocating and refocusing a discourse from its original site into pedagogic discourse	Recontextualisation ↓
Consciousness	Evaluative	Specific pedagogic practices – recognising and realising what counts as valid acquisition of content	Reproduction

Together these three rules and their associated fields constitute an 'arena' of conflict and struggle created by the pedagogic device in which social groups attempt to determine how

educational knowledge should be constructed. As noted earlier, the Accounting discipline (field) is dominated by the professional institutions and their requirements that curricula and teaching programmes meet their prescribed outcomes.

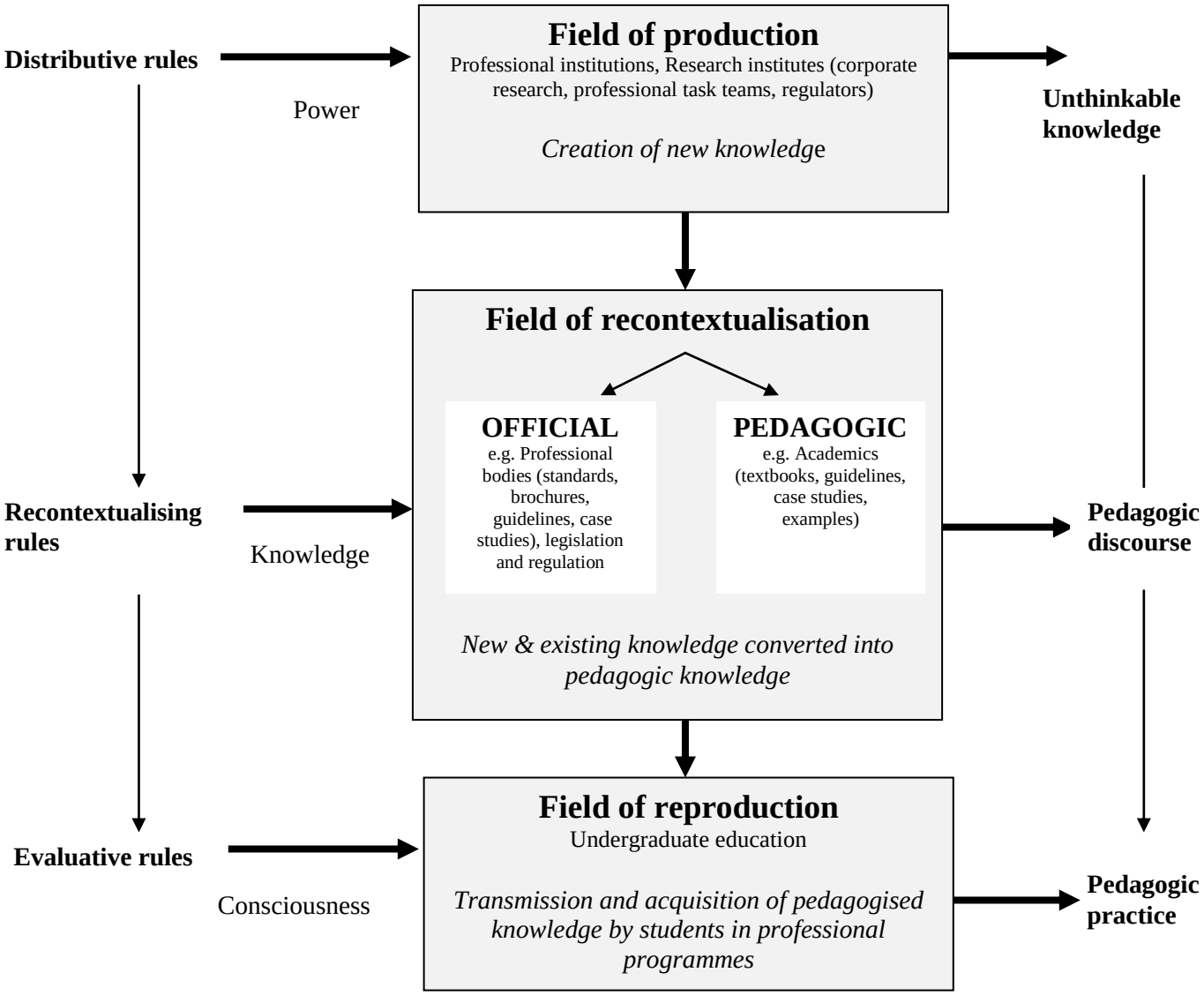
Social groups attempt to appropriate the device to impose their rule by the assembly of particular code modalities. Thus, the device (or system) becomes the focus of challenge, resistance and conflict. The agents of recontextualisation (curriculum authorities, departments and academics) may contest, maintain and/or challenge the ordering or disordering of the principles of the pedagogic device (Singh, 2002). These agents make up the fields of the pedagogic device. The three main fields in the pedagogic device are hierarchically related, in that the recontextualisation of knowledge cannot take place without its production, and reproduction cannot take place without recontextualisation (Singh, 2002). Traditionally, new knowledge production takes place in the field of production, mainly in institutions of higher education and research organisations. Recontextualisation of knowledge, on the other hand, is largely undertaken by departments of education and training, curriculum authorities, specialist education journals, and teacher education institutions. The reproduction of this knowledge happens in the classroom, at school and at tertiary institutions (Singh, 2002).

Bernstein's concept of the pedagogic device provides a model for analysing the processes by which discipline-specific or domain-specific expert knowledge is converted or pedagogised to constitute a curriculum (pedagogic discourse) (Singh, 2002). In the global knowledge economy, the pressure for increased knowledge results from integrated economic processes and inter-connectivity, also referred to as globalisation. The Accounting discipline has experienced, in recent years, a massive increase in knowledge production in the form of globalised accounting and auditing standards. These resulted mainly in the wake of major international corporate collapses, after which the need was identified for globally-unified accounting standards and increased regulation in order to improve the reporting of comparable and transparent financial information. This movement towards global accounting and auditing standards was motivated by economic and market forces, and the new standards were developed in the global economy, outside of the university. However, the new global knowledge economy emphasises the increasingly significant role of universities (distribution of knowledge and information resources) as well as an increasing role for alternative, informal and virtual learning communities in the (re)production of knowledgeable and skilled individuals. The role of Accounting academics has become increasingly important in the 'recontextualisation' of the new global accounting knowledge.

In the illustration below, Bernstein's pedagogic device has been adapted for knowledge that has a professional orientation.

Figure 3.1: The pedagogic device – adapted for a professional programme

Adapted from Bernstein (2000:37)



In the adapted framework (as illustrated above), Bernstein's three global knowledge economies are identified as the processes of creation/production, recontextualisation and reproduction. The creation of knowledge (situated in the ***field of production***) represents the field where business transactions challenge the principals of accounting and where institutions and other experts investigate, contest and develop theory, principles and standards for accounting transactions, auditing processes and other corporate regulations. The ***recontextualisation*** of knowledge cannot take place without the prior investigation,

integration and interpretation of this new knowledge. Recontextualisation of these new knowledge developments (accounting and auditing standards and regulations) takes place mainly in institutions of higher education and professional bodies, where new and existing knowledge is integrated into pedagogic knowledge. The ***field of reproduction*** remains the transmission of pedagogised knowledge by academics to the students who acquire it in the accounting classroom.

The creation of knowledge in the field of production

There has been, in recent times, an exponential growth in the volume and complexity of new knowledge in accounting, which is mainly produced outside the university, by professional institutions and best practices in business. The complexity and rapid speed of the production of new knowledge in accounting has restricted the number of agents able to participate and contribute in this knowledge expansion. The level of expertise required and volume of focus areas have resulted in institutions and corporate businesses appointing expert task teams to investigate, analyse, research and develop meaningful solutions (in other words, new knowledge) that are then produced as accounting and auditing principles and guidelines, frameworks, legislation and regulations specifically aimed at improving the quality (reliability, consistency, transparency, relevance) of financial information. This growth in knowledge has enormous implications for educators, in that the specialist expert knowledge is encoded in highly complex symbolic forms, and must be decoded or translated in order to be accessible to those outside the specialist field of accounting.

The growth of specialised knowledge in accounting has led to a paradoxical decrease in the degree of the knowledge grasp for accountants and business specialists and while the capacity of the human intellect to grasp new knowledge is limited, the volume of knowledge that is available for processing continues to rise exponentially (Ungar, 2000). However, the increased knowledge and developments of new standards and principles in accounting and similar disciplines in many instances fail to solve human and economic problems. For example, increased principles and regulations have not prevented human misconduct and misappropriation of funds, which have led to several corporate collapses. The manipulation of expert knowledge for personal gain, instead of a concern for stakeholders, has resulted in a loss of public trust in financial transactions and controls. The production of more knowledge does not lead to a reduction of uncertainty; rather, it leads to increased difficulty in staying up to date, as the production and circulation of knowledge expands possibilities for self-determination for accountants and financial experts, and at the same time leads to greater social complexity (Singh, 2002). More knowledge leads to an increased demand for

more rather than less knowledge in order to arbitrate the growing uncertainty and complexity of everyday life.

Bernstein's field of production has clear linkages with Boyer's *Scholarship of Discovery*, which requires the creation or discovery of new knowledge. Boyer (1990) argues that all academics must establish their credentials as researchers, whether or not they choose specialised, investigative work on an ongoing basis: 'every scholar must demonstrate the capacity to do original research, study a serious intellection problem, and present to colleagues the results' (1990:27). Academics should aim to stay in touch with developments in their fields and remain professionally alive, including launching new research projects and publishing on a regular basis. However, these expectations are unrealistic and can't be expected from all academics (Boyer, 1990). For most, staying in touch with one's field means reading literature and keeping well informed about consequential trends and patterns. Boyer (1990) suggests that academics are encouraged to select periodically the two or three most important new developments or significant new articles in their fields, and then present, in writing, a paper that can be peer reviewed. This suggestion is particularly useful in the field of accounting, where new developments (new standards and legislation) have a continuous impact on how knowledge is created, investigated and maintained. The specialised language developed within the Accounting discipline and the complexity of globalised accounting and auditing standards and regulations have resulted in the development of different levels of knowledge structures, where new knowledge is developed mainly in reaction to complex business transactions, and the standards and regulations are investigated in order to produce theories and interpretations based on existing knowledge.

In recent years, several international Accounting journals have produced meaningful academic research studies which has included meta-analyses and several commentaries covering a number of different aspects of Accounting research. However, an investigation into South African Accounting research production (West, 2006) has highlighted that Accounting academics in South Africa seem to lag far behind those of their counterparts abroad. Nieuwoudt and Wilcocks (2005) noted, in a descriptive study to test South African Accounting academics' perceptions of and attitude towards research, that 'the most important issues raised by these academics were that Accounting research does not make a contribution to practice and that research does not enhance the quality of teaching'. However, there is no shortage of areas or topics for research in the Accounting discipline. Mary E Barth (2008), a member of the IASB, identified several questions for future research and invited Accounting academics to get involved in research on the globalisation of financial reporting, among other topics. However, in South Africa, Accounting academics with a professional background are facing the dilemma that they often come into contact

with research methodology only when they start working towards a master's or doctoral degree. The current SAICA syllabus does not require research skills to be learnt, and accredited universities in South Africa therefore do not include research in the post-graduate curriculum (which at some South African universities is referred to as an Honours degree). In the United Kingdom, a comparative study which was undertaken by McChlery and Visser (2004) shows that research methods are included in the UK Bachelor's degree in Accounting and that students there have to complete a compulsory dissertation in order to be awarded an Honours degree.

The site of knowledge production is therefore not the university, but the professional field of practice and its associated research units and institutions. This does not imply that there is no new accounting knowledge production happening at universities, but rather that most new knowledge is produced in and emerges from the professional field. Accounting academics participate in scholarship because they are required to collect and integrate this new knowledge in order to recontextualise it into a professional curriculum. Accounting knowledge is abstracted from the context in order to be codified and made explicit, but because there is a professional field of practice it has to be recontextualised in specific contexts in order to be useful. Every aspect of the discipline of Accountancy arises from and must return to the real world of current business practice. Resulting from SAICA's support for the argument that new knowledge in accounting is generated in the real world (as opposed to the university), the focus of Accounting academics, and professional accountants in general, is on the entity, its needs and its role in the real world business practices. The research focus is therefore far removed from the traditional approach to classical research for the development of new knowledge in the Accounting discipline, but instead is clearly related to the *Scholarship of Integration* (Boyer, 1990), which underscores the need for academics to give meaning to isolated facts by putting them in perspective. This requires serious, disciplined work that seeks to interpret, draw together, and bring new insight to bear on original research. Boyer (1990) acknowledges that the scholarship of integration is closely related to the scholarship of discovery, where the scholarship of integration implies doing research at the boundaries where fields converge. This is particularly applicable in Accounting, where the scholarship of integration requires academics to interpret and fit into their own research or the research of others, what's been discovered (that is, new standards, new investigations, new knowledge) in ways that provide a larger, more comprehensive understanding.

Field of recontextualisation

As the knowledge producers seldom have the time or resources to convert or translate new knowledge into a form accessible to non-specialist consumers, the pedagogising of knowledge is increasingly undertaken within agencies of recontextualisation (Singh, 2002). The complexities and volumes of new knowledge raise the question of *what* knowledge is available to be converted into pedagogic communication, *who* will undertake the work, and *how* this knowledge is to be transformed into pedagogic discourse. According to Bernstein, the recontextualisation of knowledge happens in two sub-fields, the official recontextualising field (ORF) and the pedagogic recontextualising field (PRF). Traditionally, as applied by Bernstein to the British education system, the ORF includes state and local education authorities, while the PRF comprises university departments, journals, and publishing houses. Agencies of pedagogic reproduction select and organise texts from a number of knowledge bases or domains (for example subject knowledge, teaching knowledge, content knowledge of learners, and knowledge of self), thereby determining their own recontextualisation independent from the state or private sector, resulting in a weak classification between the production of new knowledge and the agents responsible for the recontextualisation of knowledge into pedagogic discourse (Bernstein, 1990). Agents within the PRF grapple with *how* knowledge is to be transformed – the relocation, refocusing and recontextualisation of knowledge in pedagogic discourse (the grammar or syntax for generating different pedagogic texts or practices).

Within the adapted pedagogic framework (see Figure 3.1), in the professional Accounting discourse, the official recontextualising field (ORF) is strongly controlled by the International Accounting Standards Board (IASB), which produces International Financial Accounting Standards (IFRS), and in South Africa by SAICA who, in turn, adopts IFRS as 'generally accepted accounting practice', and by legislation, as all public and private companies with public accountability in South Africa are required, in terms of the Companies Act No. 71 of 2008, to prepare financial statements in full compliance with IFRS, and the requirement that these financial statements must be checked and audited by a qualified CA. Boyer's (1990) *Scholarship of Integration* highlights the tendency that academics (scholars) are required to move beyond traditional disciplinary boundaries, communicate with colleagues in other fields, and discover patterns that connect, thereby making the necessary links between different disciplines, identifying discovery work that is done at the boundaries of the different fields. The inter-relationship, inter-connectivity and integration of the different disciplines making up the field of accounting (financial reporting, auditing, taxation, financial management, and management accounting), point to the

complexity of recontextualising field knowledge into pedagogy. Integrative and inter-disciplinary studies 'are moving toward the centre, responding both to new intellectual questions and to pressing human problems' (Boyer, 1990). The Accounting discipline has recently become a popular choice for university studies, and the requirement by the profession and business world that graduates are able to demonstrate a thorough knowledge and rigorous understanding of the larger business environment (in other words, inter-disciplinary knowledge), including its central issues, complexities and exceptional aspects associated with being a professional accountant, confirms Boyer's observation that the boundaries of human knowledge are being dramatically reshaped, and that the academy must give increased attention to the scholarship of integration (Boyer, 1990).

Even though situated within ORF (that is, they have taken over the 'official' control of the state), the IASB, SAICA and professional accounting firms are also agents within PRF. The IASB has produced, through their teaching and education initiatives, study guidelines and modules for the applications of IFRS. SAICA regularly offers seminars and update courses to enhance the continued professional development (CPD) of its members. SAICA's Education Committee is responsible for the development of the outlines of the programmes for accounting education and its implementation and monitoring at accredited South African universities. Most large auditing/accounting firms have technical, educational and/or training divisions that are responsible for the production of technical updates, the development of in-house training material and offering of training courses to their auditing/accounting staff. Accounting academics play an important role in the recontextualisation of accounting knowledge, as they interpret and pedagogise the principles of IFRS, applicable legislation and other accounting literature to develop the undergraduate and post-graduate curriculums, write textbooks, design tutorials and case studies, and provide clarity on specific issues in articles, papers and other publications. The contributions by Accounting academics to the recontextualisation of knowledge is highly valued in South Africa and globally. Both SAICA and CAs employed by the auditing/accounting firms have, on several occasions, expressed their appreciation and support for Accounting academics (Wadee, 2009). This underscores Boyer's (1990) third element of the *Scholarship of Application*, which moves towards the academic's engagement with a specific field and the world at large. The academic involved in the application of knowledge asks the question: 'How can knowledge be helpful to individuals as well as institutions?' (Boyer, 1990.) To be considered as 'scholarship', such efforts require an academic to be involved in serious, demanding work, which requires rigour and meeting of the accountability requirement traditionally associated with research activities. Boyer (1990) warns against the misleading interpretation that knowledge is first 'discovered' and then 'applied', and emphasises that new intellectual understanding can arise

out of the very act of application (for example shaping public policy, new teaching innovations) – referring to it as an interaction between theory and practice. Such scholarly service is particularly needed in the accounting field in which huge, almost intractable problems call for the skills and insights that the academy can provide (Boyer, 1990).

Bernstein (1996) describes the power struggles by agents at macro levels (ORF) and micro levels of classroom interactions as *intense*, for the group that controls the pedagogic device has the power to dominate the distribution, recontextualisation and evaluation of complex knowledge forms. The power struggle over the pedagogic device (the rules for the selection, sequencing, pacing, and evaluation of valid knowledge) is essentially a struggle over theories of instruction, students (the pedagogic subject), theories of teaching, textbooks and computers (the transmitter), classroom and curricula organisation (the nature of the pedagogic context) and modes of teacher and student talk (the nature of pedagogic discourse) (Bernstein, 1996). As mentioned above, the IASB, SAICA and the profession at large are important power-sharers in the Accounting discipline. Given that these organisations have a monopoly of power, there is currently little contestation over power. Instead, there is a strong sense of *co-operation* in order to retain and improve the knowledge base in accounting (and other related disciplines), to identify current trends and best practice, and to improve continuously the knowledge areas and competencies required by both professionals and trainees. There is consensus around how to maintain and control the power base that the profession has won for itself – both in the international and national arenas.

However, certain tensions and power struggles do exist between the Accounting profession and the university/institution, and it is the competing agendas of these powerful institutions that trap Accounting academics, resulting in the question: 'Is our first loyalty to the profession or to the university?' Cooper, Everett and Neu (2005) have investigated the dilemma facing Accounting academics involved in professional training and conclude that these academics 'take their orders from the Accounting profession'. This perception is supported both by the prestigious value placed on Departments of Accounting that are accredited by SAICA and the respective performance/pass rates of students from the different institutions in SAICA's qualifying exams. This is an 'external benchmark', from which Accounting academics derive their sense of status value for an institution, and is external to the university, as opposed to other academics whose sense of worth is derived from the university itself.

The strong influence (power) over the curriculum by the profession and external professional examinations has globally been criticised as being at the expense of contextual and critical thinking by both academics and students. This is further evident in the guidelines supplied by

SAICA in its Competency Framework, which lists the contextual knowledge levels and competencies to be covered in an accredited programme, including those assessment forms to develop critical thinking by students.

Field of reproduction

In the field of reproduction 'privileged and privileging' pedagogic texts are transformed and converted into modes of common or shared classroom knowledge. Such transformation includes the conversion of knowledge from the field of production to the field of recontextualisation, and then the translation of pedagogised knowledge by teachers from the field of recontextualisation to the classroom (Singh, 2002). Reproduction in the classroom can be interpreted as falling under one of two orientations: a teacher-centred/content and a student-centred/learning orientation. The key difference between these two orientations has been identified as whether 'teaching is viewed primarily as a matter of transmitting facts and procedures or of encouraging students to develop their own accounting concepts and perhaps even to change their world view in the process' (Leveson, 2004). These orientations are associated with different aspects of learning: explaining, clarifying and interaction between students and teachers to assist comprehension, comparison of different levels of understanding, and independent monitoring and self-assessment (Ramsden, 2003)

In South Africa, Accounting academics have to cope with various practical realities in the day-to-day teaching, namely transmitting large volumes of knowledge and content to diverse large groups of students coming from a dysfunctional schooling system, within the limited time frame of the academic calendar. Recently there have been calls from many quarters both from within accounting education and the universities at large to address what is perceived as deficiencies in learning, namely over-reliance on algorithmic problem-solving, poor abstract reasoning skills, lack of 'generic' skills, and an inability to transfer academic knowledge to the workplace (Leveson, 2004). The extent to which some of these deficiencies relate to the current schooling system in South Africa is beyond the scope of this research. In response to some of the deficiencies identified in education in South Africa, but more specifically to identify and develop the core competencies of a CA at entry point to the profession, SAICA has developed its Competency Framework to provide guidelines for the design of academic programmes in Accounting, which is a further example of SAICA's control of the pedagogic device.

Social relationships in the classroom are established by the social division of labour in terms of knowledge construction, dissemination and acquisition. The social division of labour consists of categories of agents (teachers, tutors, students), the respective discourse category

(for example accounting), and the environment in which the instruction happens (for example large class teaching, small group lesson) (Singh, 2002). Accounting academics (teachers) are seen as the 'knowledge proprietor(s)' who are transmitting the knowledge (accounting discourse) to the students, supported by teaching modules, textbooks, examples, and tutorials (pedagogic discourse). The principles of classification and framing may be either strongly or weakly regulated depending on the negotiating power of teachers and students. The power relations (classification) determine who gets access to particular forms of educational knowledge, and the control relations (framing) establish legitimate forms of communication appropriate to different contexts, for example as teacher-student relations in specific curricular areas such as Economics and Accounting (Ensor & Hoadley (2004)). Leveson (2004), in her study of the various ways in which educators experience teaching accounting, identifies teaching in accounting as a complex relationship with both generic and situation-specific dimensions, and lists development programmes, the introduction of alternative teaching strategies (moving from the factual and technical aspects of the discipline towards an approach that is student centred), and reflection as some approaches that can be employed to encourage better learning through better teaching. However, Accounting academics constantly find themselves having to modify a student-centred teaching approach when confronted with large classes and limited resources.

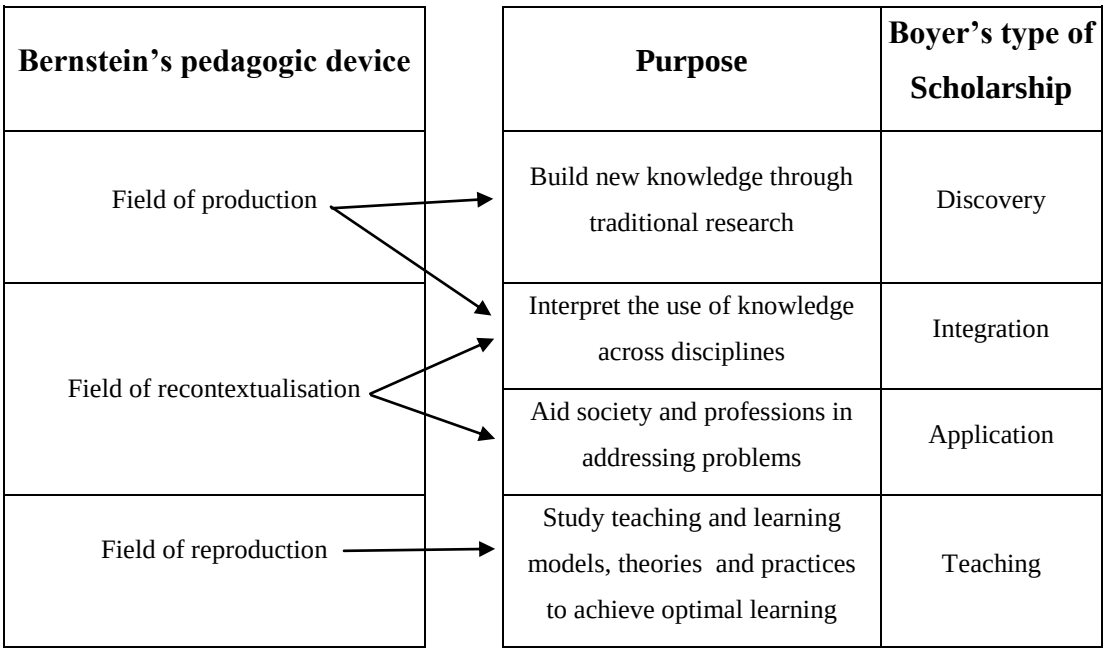
Boyer (1990) identified the *Scholarship of Teaching* as the fourth domain of scholarship, which begins with what the teacher knows. However, those who teach must be well informed: they must be experts in the knowledge of their fields. Boyer argues that teaching will be well regarded only when academics are seen to be widely read and intellectually engaged. He sees teaching as 'a dynamic endeavour involving all the analogies, metaphors, and images that build bridges between the teacher's understanding and the student's learning' (Boyer, 1990). Good teaching means that academics should also be learners. Teaching, at its best, means not only transmitting knowledge, but transferring and extending it as well. Boyer (1990) argues that academics will be pushed in creative new directions through their own involvement in reading, and that 'inspired teaching keeps the flame of scholarship alive'. He concludes that, without the teaching function, the continuity of knowledge will be broken and the store of human knowledge dangerously diminished. This does not imply that all teachers should just teach, or be involved in scholarly teaching. Boyer identified the *Scholarship of Teaching* as a separate 'scholarship', thereby implying the scholarship of pedagogical procedures, careful planning, continuous investigation, and examination relating directly to the discipline taught. Academics involved in the scholarship of teaching should make their teaching processes, assessments, and outcomes public, opening them to critique by peers in their disciplines in formats (journals, presentations)

within which the work can be accessed and reviewed (Glassick, 2000). This implies that Accounting academics should not only see teaching and the responsibility of the transmission of knowledge as their role, but they are encouraged to be actively involved in the scholarship of teaching as scholars who truly wish to understand, expand, and enrich teaching in their discipline.

An integrated whole

Each academic will engage in each of Bernstein's fields of production, recontextualisation and reproduction, and in Boyer's four domains of scholarship, as his or her professional roles, career stages, and research goals change over time. The following table maps the links between Bernstein's pedagogic device and the four dimensions of scholarship identified by Boyer:

Figure 3.2: Bernstein's pedagogic device linked with Boyer's four domains of Scholarship



Bernstein's *field of production* represents the field where new accounting knowledge is created, where experts investigate, contest and develop theory, principles and standards for the accounting and auditing of new business transactions. Situated within this field are those Accounting academics involved in the *scholarship of discovery* of new knowledge, asking the questions: 'What is to be known; what is to be found?' (Boyer, 1990), as are those Accounting academics who, through the *scholarship of integration*, are able to illuminate new knowledge by putting it into perspective when asking, 'What do the findings mean?'

They contemplate ways to interpret what has been discovered in ways that provide a larger, more comprehensive understanding. By applying their expert knowledge, those Accounting academics involved in the integration of the new knowledge discoveries into everyday business operations and processes do this by giving meaning to isolated facts and by drawing links between new knowledge, existing knowledge and sound business practices.

The *recontextualisation* of knowledge takes place through the prior investigation, integration and interpretation of this new knowledge. While those Accounting academics involved in the *scholarship of integration* are able to interpret the use of knowledge across disciplines, and contemplate its connectedness with existing knowledge, other Accounting academics are able to, through the *scholarship of application*, demonstrate the responsible application of this knowledge to real business situations. The field of recontextualisation also includes the integration of new and existing knowledge into pedagogic knowledge. Academics involved in professional education programmes are using the scholarship of integration and application to 'delocate and relocate' knowledge from the field of production to the field of recontextualiation when designing curriculum and writing textbooks.

The *field of reproduction* represents the transmission of pedagogised knowledge by academics to the students. Those Accounting academics involved in the *scholarship of teaching* are able to develop new intellectual understandings of teaching and learning theories through their active involvement in reflection on their teaching and the transmission, transformation and extension of knowledge and activities where theory and practice interact and renew each other. The scholarship of teaching (and the reproduction of knowledge) is essential for the continuity of knowledge and the development of a new generation of accountants.

The framework developed in this chapter maps the broad territory of scholarly activity and recognises the legitimacy of different kinds of intellectual contributions. In chapter 5, the views and perceptions of the professional roles and research goals of Accounting academics are investigated, drawing on the understandings of the concepts of a professionally-orientated programme and the broad territory of scholarly activities, compared with the views of professional accountants of what they consider as priority for accounting academics to spend their time on.

Chapter 4 – Design and methodology

This chapter describes the design of this study, and the methodology applied for participant selection and data analysis, with the aim of discovering and ascertaining the opinions and experiences of agents and stakeholders (in the academy and in the profession) involved in the teaching of Accounting, and more specifically, how these participants encounter and deal with the complexity of the role and responsibilities of academics in Accounting who are also professional accountants. The ethical considerations, rationale for questions posed to participants, and the validity and reliability of the study are all explained in this chapter.

Research design

The study draws on the views of Accounting academics working in two South African universities on what is generally referred to as 'a professional programme'. A professional programme is defined as a prescribed study programme that is based on the requirements of a profession, and in this case is accredited by the South African Institute of Chartered Accountants (SAICA). The views of academics in Economics and Management Studies were selected to provide a comparison between staff expectations and practices regarding teaching, scholarship and research, with the aim of identifying differences and similarities between the views of academics in different disciplines, but still associated with Commerce and Business studies. To help contextualise the role of academics, and more specifically Accounting academics, the views of non-academic accountants employed in the Accounting profession were also obtained, with a focus on their perceptions of the Accounting academic's role and their expectations of the Accounting academic's contributions to the profession, specifically relating to teaching, scholarly activities and research.

The study uses as a framework for the research design the pedagogic device developed by Bernstein (1990). Bernstein's work has been discussed in Chapter 3, with references to several researchers who have refined his work and developed empirical studies around his code theories. His pedagogic device is adapted for a professional programme, and the three fields in the pedagogic device, namely the fields of production, recontextualisation and reproduction, are linked with Boyer's (1990) four domains of scholarship in order to create a theoretical framework for this study. The interpretation and analysis of the data is included in Chapter 5.

Using Bernstein's pedagogic device as a theoretical framework, this research study was designed to investigate the perceptions of three groups of participants of the role of an Accounting academic in the production of new knowledge, recontextualising the new

knowledge into pedagogic discourse, and the reproduction of the knowledge in the classroom through effective teaching and learning techniques for a professionally-orientated programme. The power structures existent in the creation of new knowledge (that of SAICA, the profession, business and industry, and the university) in the Accounting discipline and the participants' perceptions of the tensions between the power structures are explored. The theoretical framework also provides a language of description for the conversion of new and existing knowledge into pedagogic discourse, and investigates the perceived roles of Accounting academics in the recontextualisation field. The opinions of non-accounting academics provide a comparison on the perceptions of the Accounting academics in all aspects of scholarship, while the opinions of the non-academic professional accountants provide their perception of the value to be added by Accounting academics. Boyer's four domains of scholarship link closely with Bernstein's pedagogic device, illuminating the permeable boundaries between the different fields, confronting the 'tired' teaching versus research debate, and defining what it means to be a scholar.

Discourse analysis places a great deal of emphasis on the role of language, and it provides a technique through which the use and structure of language is analysed to reveal how sets of meanings are represented. In this study the terms 'conception' and/or 'perception' are used when referring to a belief/conception regarding a specific concept. Understanding academics' beliefs is essential if we want to improve educational practice (Pajares, 1992). Conceptions are regarded as being context-dependent and relational, in other words, the product of an individual's interaction with his or her world. According to Merleau-Ponty (1962), **'perception'** refers to the thought about perceiving. It is not a deliberate taking up of a position, nor is it an act; it is the background from which all acts stand out, and is presupposed by them. In order to understand how academics perceive their role as academics, and the linkage (or nexus) between teaching, scholarship and research, we need to understand more about academics' conceptions of research and teaching, and their conception of scholarship and its role in teaching and research. The research questionnaire used for the collection of data (refer to Appendix A) included questions to participants relating to their description of a 'professionally-orientated programme' and 'scholarly activity'. The meanings of these descriptions are clarified in Chapter 2.

Methodology

This is a descriptive study which uses qualitative research methods. Qualitative studies aim to explain the ways in which people come to understand and account for issues, events and behaviours in their lives. The information gathered covers the perceptions and interpretations of the participants, and focuses on individuals' experiences of the phenomena that form the

basis of the study. This study is not so much about establishing facts, but rather about exploring what certain 'facts' mean to the individual research participants, and how the participants experience these 'facts'. This study aims to describe the experiences and interpretations (conceptions and perceptions) of the participants individually rather than collectively, and, within this, to focus on the differences rather than the similarities in their experience.

Ethical considerations and approval

In order to ensure an ethical approach towards the subjects participating in the research project, the researcher obtained permission and consent from the Chairman of the Commerce Faculty Research Committee as well as the School of Education. All participants were informed about what information would be used and how, and the risks and benefits of the research questions and the effect, if any, on participants. Their anonymity and confidentiality were assured, and participants were asked to give permission for the interviews and questionnaires by signing a consent form. All signed consent forms are kept in a lockable cabinet, separate from the interview notes and questionnaires.

Sampling and data sources

The population of academics (Accounting academics and non-accounting academics) and other qualified accountants can be described as globally unquantifiable. This study focuses on individuals in each of these three groups, and more specifically within the boundaries of South Africa. Furthermore, academics and other qualified accountants are diverse in that they are either male or female, with ages ranging from around 25 to 65 years, come from different race and cultural backgrounds, and have studied and/or taught (or still teach) at different universities in South Africa. More specifically, they hold different qualifications, have different job descriptions and titles, and are at different levels of experience with regard to teaching, research and practical experience. The sampling approach adopted for data collection for this study is therefore purposive sampling, where the researcher used her own judgement about which participant to approach, and selected those who best met the purpose of this study. Participants were therefore selected on the basis of having the following characteristics in common: on the one hand, they were not new appointments (they have/have had at least three years' experience, either as an academic or a professional accountant) and, on the other hand, are not considered expert (a senior person with an established testimony and extended research experience), resulting in participants ranging between 28 and 45 years of age, with at least three to five years' experience as either an academic or professional accountant, and still developing his or her teaching and/or research

identity and status. Apart from these pre-defined characteristics, other differentiating factors, for example race, gender, cultural background and job titles, were all insignificant in this purpose-driven selection process.

The selective sample of participants consisted of:

	Number of participants	% of Total
Accounting academics at UCT	4	25%
Accounting academics not at UCT	4	25%
Non-accounting academics	4	25%
Non-academic accountants in public practice	4	25%
Total	16	100%

Interviews were conducted and questionnaires were completed by four Accounting academics from the Department of Accounting at the University of Cape Town, and four Accounting academics from the Department of Accounting at the University of Johannesburg, which is another SAICA-accredited residential university in South Africa. For comparison, four non-accounting academics from the Departments of Economics and Management Studies at the University of Cape Town and four members of SAICA not involved in education were selected for interviews or to complete a questionnaire. The interview process included the completion of a questionnaire that was formulated to identify the participant (as an Accounting academic, non-accounting academic, or practicing accountant), and to elicit his or her views on the relationship between teaching and research in South Africa and in exercising his or her role(s) and responsibilities. Finally, participants were asked about the suitability of the appraisal systems used to evaluate their work. The data collection process and interviews are discussed below.

Data collection

The academic participants were asked to answer the predetermined questions (see Appendix A) which aimed to obtain details of each participant's qualifications and academic role, if any, his or her views relating to the meaning of teaching, scholarly activities and research, what takes preference, and what motivates each participant. The researcher noted comments and responses made by each participant and either completed the above questionnaire with the participant (for the first participant), or requested that each participant complete the questionnaire independently and return it to the researcher (for all the other participants in academia). The assistance provided to the first participant was considered necessary in order

for the researcher to establish the clarity of the research questions. After this first assisted interview, the questionnaire was slightly adjusted and then handed to the other academic participants to complete independently. This format of data collection was required as in some cases participants were not available for interviews but were willing to complete the questionnaires. Most participants completed the questionnaire themselves, and all participants signed the consent form. A further benefit of completion of the questionnaires is that there was limited contact between the researcher and participants, which was considered important in cases where participants are colleagues in the same department. Participants who do not reside in Cape Town (those from the University of Johannesburg) were able to complete the questionnaires and return them to a designated person, who in turn faxed them back to the researcher. By combining a semi-structured format for the interviews with the completion of the questionnaires, the data collected was relevant to the issues raised in the research questions.

The interviews with the non-academic accountants in the profession were less structured. This style of interview with non-academic accountants was specifically necessary as the researcher had to provide more background to these participants relating to the particular issue being studied, and how the views and opinions of non-academics might inform the study. The non-academic accountants are not situated in the academic field and as they are not directly affected by the teaching/scholarly activity/research nexus, were able to reflect on the expectations of the Accounting profession and the role of Accounting academics, as viewed from the outside. The researcher scheduled interviews with two of the non-academic accountants (both located in Cape Town), and corresponded by e-mail with the other two (who are not located in Cape Town). The e-mail correspondence included an explanation of the study, a copy of the consent form, and a questionnaire. As the original questionnaire was aimed to obtain the views of academics, the researcher made some changes to the questionnaire that was completed by the non-academic participants. The changes included removing any reference to the time and motivation of an academic, and adding the question of how the Accounting academic can add value to the profession (see Appendix B for a list of these questions). The interviews focussed on the expectations of the profession and how the role of the Accounting academic is viewed with regard to teaching, scholarly activity, and research, as opposed to the participant's own views and experience within the academic field. The researcher made additional notes during the interviews with the non-academic accountants, and corresponded via e-mail with those participants located elsewhere. These notes were discussed and confirmed with them afterwards to ensure their accuracy.

Rationale for questions included in questionnaires

The questions for this study were designed to obtain first some background information regarding the participants, mainly focusing on their academic qualification(s) and any professional qualification. These questions also referred to their identification with the role of a profession and/or an academic and the discipline(s) in which they are involved in. These questions enabled the researcher to group the participants into 3 main groups, namely the Accounting academic, the non-accounting academic, and the non-academic accountant (or alternatively, the accountant in the profession).

As this study focuses on the perceptions of the role of an academic on a professionally-orientated programme, participants were asked what they would describe as a 'professionally-orientated programme'. This question was included with the aim of determining whether academics and non-academics differentiate between a programme designed for a professional qualification and one that is not. The next set of questions included in the questionnaire for academics focused on their perceptions of the terms research, scholarly activities and teaching, by asking various questions relating to their involvement in research, the reason(s) they conduct research, their description of scholarship, how it is perceived to be different for research, and their perception of the nexus between research, scholarship and teaching. These questions were included with the main purpose of determining whether academics had a different opinion of the terms research and scholarly activities, and if so, to what extent. These questions were aimed at identifying differences, if any, in the conceptions of Accounting academics and non-accounting academics. The questionnaire for academics also included questions relating to their priorities (in terms of research, scholarly activities and teaching), what takes the most time, and what motivates them.

The last few questions for academics focused on the current appraisal format at their institution: what, in their opinion, was favoured and whether they considered the current appraisal format to take into account their own situation or role. These questions relating to the assessment of academic work were included to identify any connections between the participants' perceptions of the role of an academic, and what is valued by their institution.

Most of the questions listed above were included in the questionnaires for both academics and non-academic accountants, except for the detailed questions relating to research, scholarly activities and teaching, what takes priority, and what motivates them. Alternative questions were included (and posed to) the non-academic accountants focusing on their perception of the role of an Accounting academic, how they value research, their knowledge

of research papers produced by Accounting academics, and their perception of how best Accounting academics add value for the profession. These questions were included with the aim of obtaining a description of the values placed on the work done by Accounting academics by members in the profession, as these members and their firms are the main recruiters and trainees of post-graduate accounting students on their route to becoming qualified CAs.

Validity and reliability

As this is a descriptive study that uses qualitative research methods, some comments are necessary with regard to the psychometric properties (that is, the reliability and validity) of the interview process and data collected in the questionnaires. *Reliability* refers to whether the instruments used produce an accurate and consistent result each time, while *validity* refers to the extent to which the measurement instruments used actually measure what they were set out to measure (Maxwell, 1992). A fundamental concept for qualitative research is the kinds of understanding gained from the qualitative inquiry. The validity of this study is derived from the *descriptive* and *interpretive accounts* of the researcher and the participants. In this study, participants were asked to provide their discernment of the practices of academics at South African universities (in the Accounting discipline and other business disciplines), and how these educators of professionals meet (or struggle to meet) the requirements of an academic institution and at the same time that of a profession.

It is only normal that the views and verdicts of the participants will change over time, and it is reasonable to assume that a time variation of a few months once the questionnaires are completed may influence the sentiments and opinions of a particular participant at that phase. More particularly, for academics, the tensions between research and teaching that any participant may experience at any given time may be influenced by his or her existing workload. The participant may, at that time, experience a huge teaching load (for example mid-term teaching and assessment period), or may at that time be able to afford time for research (for example a participant on sabbatical). Furthermore, an experienced researcher may not feel overwhelmed by the notion of producing research, while a novice researcher may have the perception that research is a burden that cannot easily be mastered.

In order to ensure the accuracy and consistency of the data collected (in other words, its **reliability**), the questionnaires had been recently completed (the information had been obtained at the same time that this research study was written up) and gathered mostly at the beginning of the academic year, when the teaching work-load is less intense. Furthermore, the sample selection of the participants was purpose-driven; the participants selected were

considered to be ‘academics who [were] still growing in their experiences’ (see sample selection above). The process of selection of academics for the completion of the questionnaire is therefore able to provide for internal consistency and reliability, where the perception of a participant regarding a single item in the questionnaire is comparable to that of other participants with regard to the same item. However, as no judgements are made to any of these responses (because of their subjective nature), it is not possible to determine any reliability coefficient.

The interview process produced constructive information about the considered opinions of the non-academic professional accountants, and neither time nor experience had a direct effect on the reliability of the information collected. Based on the consistency of the responses obtained from the non-academic professional accountants, it is the opinion of the researcher that they were truthful in their responses to the issues raised.

The applicability of the concept of **validity** presented here does not depend on the existence of some absolute truth or certainty to which an observation can be compared, but rather to the investigation and measurement of the viewpoints of participants that do not depend entirely on features of the account itself, but in some way relate to those things that the views claim to be about (Maxwell, 1992). Validity refers to the extent to which the information gathered is logical and officially acceptable, and in this study validity is relative to, and dependent on, the academic community on whose perspective the account is based. This approach to validity refers primarily to perceptions, not to data or methods. As it is not possible for an account of any of the participants to be independent of any particular perspective, the validity of this study is relative because the understanding of the particular community (academics) is relative, but as the perceptions of individual participants are compared to responses from other participants, it allows for the development of some consensus around ‘truth as agreement’.

The descriptive validity of this study is dependent on the researcher providing a valid description of the things seen and heard. As observer and interpreter, the researcher is inextricably part of this study. As a result, it is possible that the processes of data gathering and analysis are influenced by the researcher’s insights and interpretations, which are limited to a particular perspective, that of a member of the Department of Accounting at UCT, and a member of SAICA. As mentioned earlier, the statements made by non-academic participants in the interviews were noted as accurately as possible to ensure the validity of the individual accounts, and to limit interpretation mismatches, academic participants were asked to complete the questionnaires themselves, in their own handwriting.

The interpretative validity of this study is dependent on the perspectives of the participants, and the intentions, cognitions, beliefs and evaluations of the participants when responding to the questions raised. Interpretative accounts by the participants are closely linked to the specific field of the participant (for example Accounting academic, non-accounting academic, non-academic accountant), and it is not the appropriateness of the language but the accuracy as applied to the perspective of each participant that is included in these accounts. The accounts of meaning of the participants are based on what they understood the role (and responsibilities) of academics in Accounting to be: a key part of this study is the perspective of those academics about whom the account has been written. This underlines the relevant consensus[12] about the categories used in description which rest in the research community, and the relevant consensus for the terms used in interpretation which rest to a substantial extent in the community studied (Maxwell, 1992). As most of the participants are in the field of Accounting (either as members of SAICA, academics in Accounting, or both), the interpretative validity of this study is dependent on the words and actions of the participants.

The subjectivity of this study and limitations of the methodology

Because of the subjective nature of this study, and the subjective opinions gathered from the participants, it is important that the power of researcher-, interviewer- and participant-bias be considered. As mentioned earlier, the researcher is situated inside the academic community, and is a member of the Department of Accounting at UCT and of SAICA. The academic participants are also agents in the academic community, and are members of either the Department of Accounting at UCT or another SAICA-accredited university, or members of other academic departments at UCT. Based on the motivations, time-constraints and different focus areas of the different academic departments, and the cultures within those departments or institutions, each of the participants has his or her own agenda with regard to what interests him or her, what counts as valid, and how he or she sees the role of the academic. The participants may overemphasise certain aspects, or understate others; they may also misunderstand some questions and provide inaccurate responses, or they may have difficulty expressing themselves in the responses to the questions raised. Furthermore, the answers given by participants may be influenced by the interviewer, for instance the interviewer may ask questions in an aggressive or judgemental may, or may record participants' answers incorrectly, or ask a question in such a way that a certain response is suggested or encouraged.

[12] Consensus refers to the agreement as to meaning of accounting and education terms as perceived by the participants and the community.

Objectivity and reflexivity

Subjectivity and bias in this study cannot be avoided. However, the researcher has aimed to steer away from influencing the personal views of the participants and to record and report the data gathered as accurately and appropriately as possible. Even though the selection process of the participants was relatively subjective, by making the selection process purpose-driven, and by asking the academic participants to answer the questions in the questionnaires independently, the researcher aimed to strive for objectivity and minimise the potential influences of researcher bias. However, a feature of qualitative research is the rejection of the possibility of the researcher's objectivity. By using qualitative methods in this study, the researcher attempted to develop techniques that take into account the researcher's perspective and then address this as a component of the knowledge-generation process. It is the role and responsibility of the researcher in this study to interpret and report on the findings. However, the language used never reflects reality, but almost always conveys something about the researcher's understanding and experience.

Rather than aiming to be objective, the research topic, design and process, together with the experience of conducting the research and reflecting on and critically evaluating the data, implies that both the researcher and those researched are allowed self-reflection (Smith, 1994). This means that this study and its outcomes can never be totally objective, as they are necessarily saturated with meanings and perspectives.

Chapter 5 – Data analysis and findings

This chapter summarises and interprets the responses obtained from the respondents and the data collected from the questionnaires. The respondents' conceptions of professionalism inform their interpretations of a professionally-orientated programme, and are investigated further by scrutinising what it means for an academic to teach on a professionally-orientated programme. The responses of Accounting academics are compared with those of the non-accounting academics to identify similarities and differences, if any. The respondents' conceptions of scholarship, research and teaching are difficult to measure, and interpretations are inferred from their responses to suggest what motivates them and what they consider to be priority. The perceptions of the Accounting profession, and more specifically of non-academic accountants employed in the profession, provide insight into their evaluation of the role of the Accounting academic.

From the interpretation of the data, it is noticeable that Accounting academics rank research differently from scholarship, which contributes to the tension experienced by them when aiming to do both, whereas the non-accounting academics are that much clearer as to their conception of research and how it informs teaching. These views are contrasted in the discussion of Bernstein's fields of production and recontextualisation in order to illustrate that these are hierarchically related and should not be viewed as separate activities. The conceptions of the respondents are linked with Boyer's four domains of scholarship, thereby providing a language of description of these conceptions. A short summary of the respondents' responses to what motivates them and how they should be evaluated concludes this chapter.

Positioning Accounting academics and non-accounting academics

Although respondents were from various disciplines (Accounting, Economics, Management Studies), it was noticeable that 67% of the respondents considered themselves to be 'professional', represented by a response from 75% of the Accounting academics and 50% of the non-accounting academics, indicating that half of the non-accounting academics (who are not members of a professional body) did not consider themselves to be 'professional'. This description was adopted with ease by the Accounting academics, even though the respondents were not provided with a description of what was meant by the term 'professional'.

In defending and advancing their social privileges, accountants distinguish themselves from competitors by asserting claims of sound theoretical and practical knowledge, social

responsibility, ethical conduct, and a commitment to serve the public interest (Friedson, 1986; Abbott, 1988; MacDonald, 1995). Such knowledge claims are legitimised and reinforced by the state's insistence that the holding of an approved professional Accountancy qualification is a necessary precondition for enjoyment of the state-guaranteed market of auditing.[13] SAICA reported[14] that it currently has fewer than 30 000 qualified members, of whom 1,5% are involved in education. SAICA requires most academics involved in teaching on the accredited programmes to be qualified CAs, which places a further burden on this small pool of qualified CAs willing to be involved in education. In fact, 88% of the Accounting academic respondents in this study indicated that they are qualified CAs (see Table 5.1).[15] Academics in Accounting are exposed to several new complexities and find themselves carrying two burdens with relation to their professional identities, that of their knowledge of Accounting and membership of the Accounting profession, and that of being academic professionals.

This question was followed by the question: 'Do you consider yourself to be an academic?' Except for those respondents who are not in the academic field, all the respondents replied 'yes'. The replies to these questions suggest that academics in Accounting see themselves as professionals, but that academics in other disciplines (Economics, for example) are also willing to describe themselves as academics but not professionals, possibly because of the absence of a formal professional body or institute. This indicates that some academics consider themselves to be professionals, irrespective of the discipline in which they specialise, but that this is more prominent amongst those academics who are members of a professional body or institute. Similar views were investigated by Williams (2008), who concluded that academe may be regarded as a profession within Barnett's (2000c) 'new' university. Accounting academics seem to have accepted this commitment. Those CAs involved in education are inclined to further their studies: 88% of the Accounting academic respondents hold a Masters degree, but none have completed any Doctoral education. By comparison, *all of* the non-accounting academic respondents hold a Masters degree, and 75% have also completed their PhD studies.

The SAICA requirement for CA candidates being eligible to write the qualifying exams after one year of post-graduate studies, normally referred to as a 'Certificate in the Theory of Accounting' (CTA), does not require any research-related post-graduate studies. Accounting education literature has also indicated that most South African universities do not attach any

[13] For example, the Companies Act No. 71 of 2008 requires anyone wishing to conduct company audits to hold the designation CA(SA) and to be a member of the South African Institute of Chartered Accountants (SAICA).

14 SAICA has indicated (in their 2009 Annual Report) that their current membership count is 29 671, of whom 466 (representing 1,5%) are involved in education.

15 For comparative purposes, at the time of the study, 70% of the full-time academics in the Department of Accounting at UCT are qualified CAs.

research component to the post-graduate CTA qualification, hence the lack of incentive for CAs to consider further post-graduate studies (West, 2006; Van der Schyf, 2008a, 2008b).

Table 5.1

	Accounting academics		All academics	
Responses to these questions:	**YES**	**NO**	**YES**	**NO**
Do you consider yourself a professional?	75%	25%	67%	33%
Do you consider yourself an academic?	100%	–	100%	–
Are you a CA(SA)?	88%	12%		
Do you have an academic qualification equal to Masters (or PhD)?	88%	12%	91%	9%

Following on from the description of being identified as a professional, the respondents had a similar reaction to the question: 'What would you describe as a "professionally-orientated programme"?' Most respondents identified a professionally-orientated programme as a programme that has as its focus meeting the needs of a profession. As one respondent (Respondent D) put it '... a teaching programme that is heavily influenced by a professional body', thereby confirming SAICA's strong control over the teaching, learning and assessment of Accounting programmes. One of the non-academic accountants (in public practice) (Respondent P) provided a clear description of such a programme as 'a programme whose main purpose is to directly and indirectly provide information/assistance/training to the relevant profession'. This response confirms the profession's view that accredited programmes are there to serve the profession's educational needs. The relevant contents of the undergraduate and post-graduate curriculum in Accounting are designed to meet the requirements of several professional bodies, amongst them SAICA, CIMA, ACCA and others.

Academics' conceptions of research, scholarship and teaching

Academics' conceptions are difficult to measure. An important problem is that they cannot be accessed directly, as they are often held unconsciously. People do not always have language to describe their conceptions, or are not willing to describe them, particularly if they hold a view that they believe may be unpopular. Another problem is that conceptions are contextualised. Researchers have used many different methods in their attempts to approach them indirectly, depending on the kind of cognition they are trying to capture (Calderhead 1996). Individuals' epistemological beliefs greatly influence their conceptions of teaching and research (Brew, 2003). One of the problems that has arisen in identifying the

role of research in the Accounting discipline, how research informs teaching, and the value of scholarly activities, is that there is no consensus by academics on the meanings of the concepts of research and scholarly activities.

For a university to be research-led, it is assumed that its primary purpose is the production of knowledge, and further, that it actively promotes, supports and rewards research activity and production amongst its academic staff. However, each university should view teaching as a core requirement, especially where a large cohort of its students are undergraduate (Boyer, 1990). Within any major research-led university, different priorities may prevail from one department or faculty to another, and even within departments there is diversity. Accounting academic respondents indicated that 75% consider themselves to be actively involved in research in their respective fields, while 83% of all the academic respondents indicated their active involvement in research. However, it is noticeable that most of the Accounting academics have a different conception of the value role of research when teaching on a professionally-orientated programme. Views raised by most of the respondents (irrespective of their disciplines) on why they are involved in research include 'for promotion and recognition' (Respondent G), 'to build research capacity' (Respondent F) and 'required for promotion' (Respondent K), thereby clearly indicating that research is considered to be the key criterion by which the performance of most academics is assessed. These respondents failed to recognise Boyer's (1990) *scholarship of discovery* that refers not only to the outcomes, but to the passion and excitement of research studies, which give meaning to the effort. Some Accounting academic respondents indicated their excitement with comments such as '[I] enjoy it' (Respondent B) and 'because the topic interests me' (Respondent G).

Understanding what academics value as research and scholarly activities is essential if we want to understand how academics perceive their roles when teaching on a professionally-orientated programme. One Accounting academic (Respondent C) sees the role of research when teaching on a professionally-orientated programme as 'improving your knowledge' and is motivated to do research 'to make [me] a better teacher'. On the other hand, academics in the fields of Economics and Management Studies provided a clear indication of how research informs their teaching. One non-accounting academic (Respondent L) indicated that 'research makes for a more thoughtful and interesting academic, and helps me to make links beyond those in the textbook'.

The need to identify the term 'scholarly activities' separately gave rise to the question: 'How does scholarship differ from research?' Accounting academics' responses include 'research is more focused' (Respondent B), 'research is scholarly activities plus more' (Respondent H) and 'research is only research once an article is published' (Respondent D). 88% of the

Accounting academic respondents view research and scholarship as two separately-classified and insulated activities. Accounting academic respondents clearly confirmed their involvement in scholarly activities in the form of authoring or editing textbooks, supervising research, attending conferences, participating in discussion groups, and training professionals. On the other hand, non-accounting academics seem to have very little understanding of and patience for the term 'scholarly activities'. One non-accounting academic (Respondent L) referred to scholarly activity as 'no idea, a cop-out', indicating a conception that scholarly activity is 'created by those who does not want to do research'. This 'grey' area identified by respondents between research and scholarly activities is in fact identified by Boyer (1990) as the *Scholarship of Integration* and the *Scholarship of Application*. Respondents in this study support the findings by Boyer (1990) that academics struggle to identify what counts as basic research and how this is different (or not) from their work. According to Boyer (1990), to be a scholar is so much more: it includes the acquisition of knowledge through research, through synthesis, through practice, and through teaching. Scholarship is considered to include, as one of its many components, research. This was confirmed by a non-accounting academic respondent (who described his current position as a 'junior research fellow'), who claimed that his involvement in research includes supervising post-graduate research. Several other respondents also included supervision of Masters Studies, review of articles in journals, and attending conferences as examples of research activity in which they are involved.

It is very likely that the different conceptions among academics stem from their varying conceptions of the production of new knowledge within their respective disciplines. In the study of 'The relationship between academics' conceptions of knowledge, research and teaching – a metaphor study' (Visser-Wijnveen et al, 2009), the authors identified the fact that academics' conceptions of knowledge ranged from knowledge as facts in an external world to knowledge as a personal construction. Their respondents' conception of research ranged from research as disclosing patterns to research as creating patterns. This wider range of respondents' conceptions informs the conclusion that the respondents' epistemological and ontological beliefs have shaped their understandings of research, and hence the research/scholarship nexus. Accounting academics have, in fact, created their own impediment through their conception of scholarship as differentiated from research. The key to these commonalities lies in the process of research (and scholarship) itself. In all works of scholarship (Boyer, 1990), be they discovery, integration, application, or teaching, six shared themes were identified. It was found that

> *'when people praise a work of scholarship they usually mean that the project in question shows that it has been guided by these qualitative standards: clear goals,*

adequate preparation, appropriate methods, significant results, effective communication, reflective critique'

(extract from paper given by Charles E Glassick (with Mary Huber and Gene Maeroff) on 'Scholarship Assessed: A Special Report on Faculty Evaluation' (1997)). These six standards of excellence in scholarship encompass the existing quality criteria of the research process, which is often described by research guidelines as *original, systematic investigation undertaken in order to gain new knowledge and understanding*, with the following steps or actions involved: exploring the research topic, formulating research questions, selecting the research design, data collection, data analysis, reporting of findings, and theory building. Even though Accounting academics are not always involved in original research studies of gaining new knowledge and understanding (the *scholarship of discovery* in the field of production), their involvement in the recontextualisation of knowledge demonstrated by their involvement in the forms of authoring or editing textbooks, supervising research, attending conferences, participating in discussion groups, and training professionals (evidenced from their responses) demonstrate their involvement in scholarship, and more specifically the *scholarship of integration* and the *scholarship of application* (Boyer, 1990).

Research and teaching are the two main tasks of universities, and in recent times, when undergraduates are aggressively recruited, this relationship has been a popular theme in higher education research. Rowland (1996) states that closer relationships between research and teaching can provide the basis for improving the quality of university teaching, and he sees a strong link between research and teaching as an essential part of academics' job satisfaction. In reply to the questions about whether the respondents were aware of any tension between research and teaching (on a professionally-orientated programme), 50% of the non-accounting academics were clear that, in their opinion, no tension exists. It is worth mentioning that these non-accounting academics for whom no tension exists are both mainly responsible for post-graduate studies and supervision. However, *all of* the Accounting academics confirmed that for them, a tension does exist. The reasons given for the tension include 'more research results in less investment in students, there is no extra time available to help students' (Respondent B), and 'both require time ... time taken for teaching and ... administration of large classes is very onerous ... creating no gaps for research ...' (Respondent C).

At undergraduate level, research work often competes with classroom obligations, both in time and content (Boyer, 1990). 88% of the Accounting academics indicated that *time* is the main reason such a tension exists, and this conception was confirmed by some of the non-accounting academics, who identified time as the main issue, as well as the needs of

students, as the contributing factors to such tension. However, the non-accounting academics clearly indicated that, because of the value placed on research and its strong link to informing teaching, time is set aside for research. This does not seem to be the case for Accounting academics. This leads to the conclusion that teaching in Accounting is too onerous to allow for time to be set aside for research, or, alternatively, that Accounting academics do not perceive research as a sufficiently important component in the role of an academic to allocate time to it. This is evidenced by this comment made by an Accounting academic (Respondent D) who states that 'SA universities tend to classify themselves as research-orientated institutions. Professionally-orientated programmes [that] tend to focus on teaching are thus contrary to the norm in a SA [South African] university. The argument is usually that the teaching load is such that time for research is not available. My belief is that the momentum or inertia of a professionally-orientated programme keeps a research culture from developing in a professional department. A very heavy intervention would be necessary to change this'. The proposal by Boyer (1990) that higher education move beyond the tired old 'teaching versus research' debate, and the broader meaning that he gives the term 'scholarship', is particularly useful for a professional department (Departments of Accounting), where there is a need to blend quality and innovation, to make connections across the disciplines, and to give priority to programmes that build bridges between teaching and practice, where academics are required to establish and maintain strong links with their institute, relate their intellectual life to contemporary problems, and get involved in service to the communities that surround them.

Table 5.2

Responses to the question:	Accounting academics	Non-accounting academics	All academics
What gets the most time?			
Research	12,5%	50%	25%
Scholarly activities	12,.5%	25%	17%
Teaching	75%	25%	58%

Academics have to juggle their time between teaching (the expectations of the profession) and research (one of the expectations of the university) – an hour spent on teaching cannot be devoted to research. In their responses indicating what they spend most of their time on (see Table 5.2), 75% of the Accounting academic respondents indicated that they spend most of their time on teaching, compared to 25% of the non-accounting academics. Alternatively stated, Accounting academics indicated that they spend 25% of their time on scholarship (i.e.

the scholarship of discovery, the scholarship of integration and the scholarship of application) and 75% on teaching – with no indication as to how much of this time is in fact allocated to the scholarship of teaching. These results compare favourably with the results obtained in Nieuwoudt, Wilcocks and Kilpert's 2006 study on the use of time by Accounting academics at South African universities, which indicated that 75% of their time was spend on teaching.

Moving on to the question of what takes priority in their academic jobs, all respondents indicated an involvement in teaching in some form or the other, except for the 'junior research fellow', who claims not to be involved in teaching, but to focus on research. Accounting academics indicated that teaching is prioritised in their schedule of activities, and that they are mostly motivated by teaching. The indication is therefore clear that Accounting academics favour teaching. Non-accounting academics indicated that they balance their teaching and research activities, indicating a 'shift from time to time' (Respondent L). As the class sizes in the Accounting and Economics disciplines are normally similar, the reason for this difference in balance may lie in the fact that Accounting academics are more focused on teaching, and/or that Economics academics are more motivated to establish themselves as researchers. I would argue that it is a combination of both. Non-accounting academic respondents commented that 'time ... is a balancing act' (Respondent J), while some Accounting academics indicated that they focus only on teaching, commenting that 'research is too time-consuming' (Respondent C), and that teaching is favoured. These conceptions that the time academics are spending on teaching has a negative impact in the time available for conducting research are supported in other studies (refer to Nieuwoudt & Wilcocks, 2005; Nieuwoudt, Wilcocks & Kilpert, 2006). Table 5.3 below indicates that 50% of the Accounting academic respondents prioritise teaching, while a further 25% indicated that they are involved in all three, namely research, scholarly activities, and teaching. The non-accounting academic respondents indicated a lesser involvement in teaching (25%) and an involvement of 25% in all three. Of particular interest is that non-accounting academics indicated a 50% involvement in research compared to a 12,5% involvement by Accounting academics, which underscores the results in Table 5.2 above, where 12,5% of Accounting academic respondents indicated that they spend time on research, compared to 50% of non-accounting academic respondents. The involvement by non-accounting academics in teaching (25%) indicated an involvement in teaching and supervision, which may also be classified as an involvement in scholarly activities. However, the non-accounting academics did not separate scholarly activities, thereby indicating that their involvement in teaching may even be less than 25%.

Table 5.3

Responses to the question:	Accounting academics	Non-accounting academics	All academics
What do you prioritise?			
Research	12,5%	50%	25%
Scholarly activities	12,5%	–	8%
Teaching	50%	25%	42%
All three	25%	25%	25%

Closely linked to the two questions discussed above, that of *what takes your time* and *what takes priority*, is the question to respondents of *what motivates you?* Despite the previous observation that teaching is very onerous in the Accounting discipline, there is clear evidence that Accounting academics enjoy teaching. From the responses by the Accounting academics, 50% indicated that they enjoy teaching and that teaching motivates them. Boyer's (1990) faculty survey,[16] indicating that for 70% of today's professors (academics), teaching represents their primary interest, confirms this study's data. The Accounting academic respondent who admitted to favouring research pointed out that this was mainly because of the motivation to do research as part of further post-graduate studies: 'getting [my] PhD' (Respondent D), while the Accounting academic respondent who indicated 'other aspects' indicated his motivation as '[an] international imperative' (Respondent B). Non-accounting academics have a much larger motivation towards research, and there is a clear link with what motivates them (Table 5.4) and what takes their time and priority (Tables 5.2 and 5.3).

Table 5.4

Responses to:	Accounting academics	Non-accounting academics	All academics
What motivates you?			
Research	12,5%	75%	33%
Scholarly activities	25%	–	17%
Teaching	50%	25%	42%
Other aspects	12,5%		8%

16 Data from the 1989 Carnegie Foundation faculty survey, as cited on pages 43 and 44 (Table 8) of Boyer, E.L. 1990. *Scholarship Reconsidered: Priorities of the Professoriate.* Princeton, New Jersey: Princeton University Press, The Carnegie Foundation for the Advancement of Teaching.

From these responses, it is evident that academics have different interests and motivations, and even though it is important for academics to establish their credentials as researchers and stay in touch with developments in their fields, the respective disciplines and the teaching requirements of a professionally-orientated programme dictate their priorities and what they spend time on.

The Accounting profession's perception of the role of an Accounting academic

Compounding the problem of balance between teaching and research is the perception by Accounting academics that time spent on research benefits the university and their own promotion opportunity, but detracts from the time that could otherwise have been allocated to qualifying a greater number of students, and thereby meeting the needs of the Accounting profession and the South African economy at large. The emphasis on teaching and producing 'accounting students of a high quality' is very much the view of non-academic accountants in the profession. Those respondents who are not academics, but are CAs in the professional accounting and auditing fields, stated clearly that they see the role of Accounting academics as being exclusively to 'produce quality students who can apply their knowledge in practice' (Respondent O). This conception of fellow professionals has no doubt affected the views of Accounting academics who believe that teaching should be prioritised. In response to the question of *where Accounting academics can best add value to the profession*, responses included 'engaging in topical matters and recommendations that are relevant and practical' (Respondent Q) and 'by research into the ever-changing nature of financial instruments and disclosure' (Respondent P), both underscoring the need for Accounting academics' involvement in the scholarship of integration and the scholarship of application (Boyer, 1990).

However, SAICA acknowledges that its emphasis on the delivery of competent CAs should not hinder Accounting academics from meeting their research responsibilities. Nazeer Wadee (CA(SA)), Chief Operations Officer at SAICA, made the following comments in *Accountancy SA* (October 2009), p5:

> *'As an extension to the accreditation process, SAICA, keenly aware of the critical need for research, is actively assisting the universities, most of which have been increasing their focus on such endeavours. There could be any number of reasons for this, though foremost among them is the obligation on the part of accounting professors at higher learning institutions to produce several research papers every year to progress and be recognised not only within the universities but throughout the broader academic universe.'*

He acknowledges the difficulties attached to the two-pronged approach of achieving an effective balance between the resources, human and financial, devoted to research on the one hand, and to qualifying a consistent stream of students for the market on the other. This problem of balance is compounded by academics' perception that time spent on research benefits the university, but detracts from the time that could otherwise have been allocated to qualifying a greater number of students (Boyer, 1990). This is a very real concern as, against a background of a highly dynamic environment that makes it imperative for academics to stay constantly up to date on matters ranging from rapidly changing accounting and auditing standards to new tax legislation, the variety of functions academics are expected to perform have not been in the best interest of the student and undergraduate teaching (Boyer, 1990). These competing obligations may result in Accounting academics who would otherwise have focused on teaching for the gratification they derive from imparting knowledge to future generations, deciding to exit from academia and re-enter the profession or the business world. This would negatively affect the universities as well as the profession. Nazeer Wadee (2009) concluded that

> *'we [SAICA] continue to support them [Accounting academics] and will continue to engage with them and the Minister [meaning the Minister of Higher Education and Training, Dr Nzimande] on common primary objectives; on qualifying students to be at one with the nation's aim of satisfying the market's urgent need for high quality professionals, while still prioritising research'.*

SAICA's prolonged support of the Accounting academe underscores its commitment to providing quality education on the professional programmes, and their strong involvement and control of the education of accountants.

SAICA provides clear guidelines to Accounting academics on the knowledge to be transmitted (the curriculum) and the competencies linked to that knowledge (conceptual changes, to be embedded in learning outcomes). The strong control of the curriculum by SAICA (again emphasising teaching on a professionally-orientated programme) inhibits the Accounting academic's motivation or eagerness to investigate new knowledge and to produce 'unthinkable knowledge'. One of the professional Accountants interviewed (Respondent O) confirmed this: '[We] are not expecting [Accounting] academics to come up with new knowledge ...' and then further stated that 'new knowledge is investigated in-house'.[17] A further concern raised by professional accountants relating to the possible

[17] 'In-house' implies that the professional firm has its own technical and research division that investigates new knowledge – this supports the notion identified in the pedagogic device that the field of production of new knowledge in accounting is mostly situated outside the university, in Barnett's '*university in a supercomplex world*'.

participation of Accounting academics in client-specific research[18] is the confidentiality of corporate information. Specific investigations performed by professional accountants on behalf of their clients may be valuable for further research, but without the consent of the client, such investigations and data are not available to the Accounting academic. However, it is my opinion that such concerns should not hinder the Accounting researcher from investigating applications in practice, within the confidential agreements and consent required for empirical research, or from pursuing such research interests. However, for permission to be granted for such research studies to be peer reviewed and published may prove to be difficult.

SAICA's strong control of ensuring quality education towards the CA qualification determines the value of a Department of Accounting, which, in many cases, is influenced by the numbers of successful (black) students produced per year, and their subsequent success in the professional qualifying exams. One of the professional accountants interviewed (Respondent O) made it clear that 'we need universities to produce students who are able to apply their knowledge practically', and another (Respondent N) more specifically observed that '[universities] must produce good quality students, mainly blacks, so that we [the professional firms] can meet our transformation targets'. The absence of such a demanding role by a professional body in other disciplines, for example Economics and Management Studies, allows non-accounting academics the freedom to explore their own academic interests, while at the same time finding their research niche to inform their teaching.

In the interviews, when asked about their knowledge and inspection of Accounting research produced by academics (that is, publications in peer-reviewed local and international Accounting journals), the professional accountants acknowledged that they were unaware of any such journals, and have therefore never read any papers published in such journals. This view underscores the perception that, in the Accounting discipline, the university is not the producer of new knowledge and that new disciplinary material produced by the institutes and professional firms (IASB, SAICA and others) is considered official and legitimate. Furthermore, it was suggested that Accounting academics should rather focus on the applications of these sources of new knowledge, for example, '[how] new knowledge is applied in different industries' (the recontextualisation of knowledge). These sentiments by professional accountants support the perception that new knowledge in Accounting is created outside the university, and this no doubt influences how Accounting academics see and value their own research.

18 Research for specific clients refers to Boyer's Scholarship of Application, where qualified accountants consult regularly to clients on specific technical and practical issues. Because of the confidentiality relationship between practitioner and client, Accounting academics are very seldom included in such research.

Location within the fields of production and recontextualisation

The non-academic respondents in the profession viewed the role of the Accounting academic mainly in the field of recontextualisation and reproduction (rather than in the field of production), confirming this with the following comments: 'New knowledge is movable and too practical, Accounting academics play no role in creating new knowledge' (Respondent N) and 'Accounting academics must keep doing what they do best, that is to produce quality students' (Respondent O). This conception was confirmed by several Accounting academics in that they perceived that new knowledge in Accounting is not created in the university, but rather in business, by the profession, and more specifically, by the committees and sub-committees of the International Accounting Standards Board (IASB). This narrow view focuses on the creation of new knowledge, without taking into account investigations into inter-disciplinary relations, the interpretation of legal issues, standards and new regulations, and practical applications. Accounting academics struggle to see their role as academics in the field of production, for reasons such as the perception that such work is not valued (by other accountants and the profession), that new knowledge is produced only by the professional institutions, as well as the lack of emphasis on research and research methodologies in the accounting curriculum. In general, respondents viewed research as located in the field of production and scholarly activities as positioned in the field of recontextualisation. They understood these fields to be separate and unrelated, as if they are mutually exclusive. This is evidenced by the following comments: 'produce research in the fields of expertise' (Respondent C) and 'scholarly activities helps to broaden your knowledge' (Respondent A), and non-accounting academics' view that the production of new knowledge through research is superior to other forms of scholarship, for example 'research makes you more thoughtful and interesting' (Respondent L) and 'research is central to promotion' (Respondent J).

Several Accounting academics questioned the value of their role as researchers in contrast to their duties as scholars of Accounting, despite the fact that there is a clear message of support from the profession for Accounting academics to engage in the scholarship of integration. One of the non-academic accountants identified the role of the Accounting academic as '... research into the appropriateness of the standards, policies, disclosures ...' (Respondent P). The profession's need for Accounting academics getting involved in the scholarship of application was also emphasised by another non-academic accountant: 'academics should focus on [practical] applications' (Respondent N). When asked what is prioritised in terms of time, 25% of the Accounting academic respondents (see Table 5.2 above) confirmed that they are actively involved in scholarship (including research), but

irrespective of this rather low percentage of involvement, they were able to identify a nexus between their scholarship activities and teaching. Comments to confirm these views include: 'Yes, scholarship provides the practical edge' (Respondent A); 'when editing textbooks I see different approaches' (Respondent D); and 'scholarship provides an insight into changes' (Respondent H). It is my argument that Accounting academics fail to see these activities as overlapping and moving between the fields of production and recontextualisation. In short, Accounting academics are underestimating their role in the development of pedagogic discourse in Accounting.

Motivation and evaluation of Accounting academics

Even though it is not the focus of this paper to investigate and comment on the current appraisal formats for academics, some interesting comments were made by respondents which deserve some mention. From the responses received, it is noticeable that most Accounting academics (and other academics interviewed) are motivated and enjoy the academic role. Several comments included responses that underlined their interest in the students, student learning, and making time for students. In general, Accounting academics are concerned about the added pressures on their time by their institutions' focus on research, which means that there is not enough time for students: 'more research results in less time invested in students' (Respondent B), and 'there is not extra time available to help students' (Respondent G). This view is supported by the response of most academics, and more specifically Accounting academics, who see teaching as their priority and main motivator (see comments earlier).

However, several academics feel that their contributions to teaching and the transmission of knowledge are inadequately recognised and rewarded. Comments such as 'promotion is directly linked to research' (Respondent K) and 'credit is given only for accredited research' (Respondent H) support this observation. Boyer's 1990 study of the four domains of scholarship highlights the same observations, including the heavy focus on research and articles published in journals, while good teaching is often inadequately assessed. Boyer's data indicates that 60% of today's academics feel that teaching effectiveness, and not publication, should be the primary criterion for promotion.

From a management perspective (which is the discipline and interest of many of the respondents), it is clear that some respondents feel that the current appraisal format at several institutions is not used as an effective management tool, that it is not focused on staff development, and that it is 'in a state of flux' (Respondent B). One respondent suggested a 'full-circle evaluation' (Respondent C) which is not based only on student evaluations or

appraisals, and suggested that academics should be rewarded for good results, innovative teaching (as evaluated by a Teaching Excellence Panel), and the quality of graduates entering the workplace, thereby moving away from of the narrow view that promotion favours research.

Summary

The data collected in this study indicates that the strong control of SAICA over the accounting curriculum and the loyalty of Accounting academics towards their profession make it difficult for Accounting academics to focus on research output, which is a critical requirement for academics at research-led universities. Few Accounting academic respondents indicated that they are primarily involved in research, and when research is conducted, this is mainly motivated by promotion criteria. Most Accounting academics indicated that they prioritise teaching, and that teaching takes up most of their time. In addition to their focus on teaching, Accounting academics show a strong involvement in scholarly activities, indicating that their involvement in scholarly activities is motivated by their need to stay up to date (because of the rapid changes in the Accounting discipline and profession) and to inform their teaching. The narrow views of academics of the terms 'research' and 'scholarly activities' were emphasised in their responses, compared to non-accounting academics, who do not consider 'scholarly activity' as having much value, and in several cases were unable to identify any 'scholarly activity' that they are involved in. On the other hand, Accounting academics consider 'scholarly activity' as valuable and see it very much as part of their academic role. Accounting academics' active involvement in what they refer to as 'scholarly activity' is in fact represented in all four of Boyer's domains of scholarship. Accounting academics should therefore be afforded the time to be involved in, and acknowledged for, their involvement in the scholarships of integration, application and teaching. These activities stimulate their understanding of new and existing accounting knowledge, its transformation and transmission, which means that academics are on top of the latest debates and findings in the literature in their discipline, and therefore have a sound understanding of new developments, how they should be integrated with existing knowledge, their application to practice, and the implications for curriculum design and delivery within their disciplinary or cross-disciplinary contexts. The relevance and benefits of such scholarship should not be underestimated by the university, as it is acknowledged and highly valued by the Accounting profession.

Chapter 6 – Conclusion

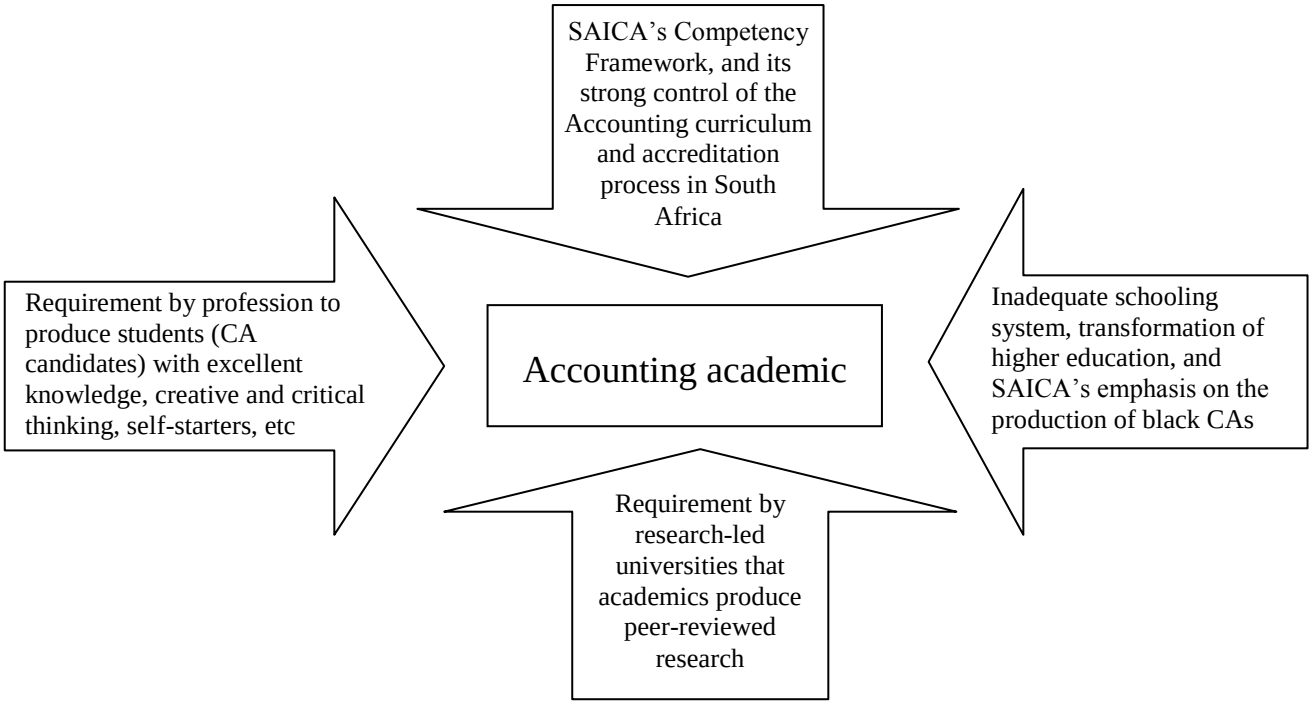
This chapter draws conclusions for this study by converging the theoretical framework that was developed with the data collected from the respondents, thereby reflecting on the scholarship of Accounting academics in the production of new knowledge, the recontextualisation of knowledge, and the reproduction of knowledge when teaching on professionally-orientated programmes. The pressures on educators of professional programmes (and more specifically in relation to the challenges experienced by Accounting academics) are identified and discussed, followed by proposals to both the profession and the university to enlarge their perspectives by taking on board the mosaic of talent located within a discipline and a specific department. Accounting academics are encouraged to identify and value the significance of their contributions to the universities where they work and the profession that they serve. The summary at the end of the chapter re-addresses the research question, and reflects on the experience of the researcher.

Tensions experienced by Accounting academics

The data in this study indicates that different factors contribute to the existence of tension in Departments of Accounting at South African universities, and more specifically Accounting academics. The following aspects have been identified as factors exercising strong control over the identity of the Accounting academic in South Africa, namely: the dominant role of SAICA in controlling the curriculum of professionally-orientated programmes, the requirement by universities that academics produce research, the need by the profession for quality students with good technical skills, and the emphasis on the transformation of higher education in the developing economy of South Africa.

The different factors contributing to the tension experienced by Accounting academics are illustrated as follows:

Figure 6.1



The Accounting discipline was historically situated outside the university, and it was only in the modern era, when accounting graduates were required to have expert knowledge, that accounting education moved to universities. The Accounting discipline has never been fixed; the content of this discipline is constantly changing and being updated, resulting from and in reaction to the financial markets, new business transactions and updated regulations. The field of Accounting as a knowledge base has been dynamically shaped by academics, practitioners, clients, citizens, governments, regulatory bodies, economic institutions and the media (Anderson-Gough, 2008). Currently, the field of production of new accounting knowledge continues to be situated outside the university, with strong control by professional institutes, the business environment, regulators, and government. The rigorous requirements of the professional Accounting qualification meant that in South Africa, control of the quality of the qualification was delegated by government to SAICA, which established an accreditation process for professionally-orientated programmes. The identity of South African Departments of Accounting (and their respective universities) and the role of the Accounting academic in those departments are strongly related to and dependent on the results of the accreditation process.

Yet the traditional role of the university, which, partly through government policy and partly through the notion held by elite universities of being distinguished as 'research-led', continues to value and reward academics primarily on the basis of their research output. Even though academics are expected to perform a variety of functions, the dominant view remains that a successful academic is a researcher, and publication-count is the primary

yardstick by which the productivity of an academic is measured. Academics are hired as teachers, but evaluated primarily as researchers (Boyer, 1990). This position creates conflict within the academic functions, erodes the vitality of the university, and cannot help but have a negative impact on the motivation of academics, particularly those who must prioritise work in the fields of recontextualisation and reproduction.

Beyond the campus, the social and economic needs of South Africa are growing: troubled schools, low levels of education and technical expertise, and high levels of unemployment all contribute to lower entry levels for higher education studies, the need for transformation, and a mass system of post-secondary education. Academics are confronted with large undergraduate student groups, students from dysfunctional schools requiring smaller classes and dedicated teaching time, and the need, identified by the profession, to produce more black CAs. These educational and social issues confronting the academy have a profound impact on the role of academics in higher education, as well as the priorities of the university in Barnett's super-complex world. In South Africa, Accounting academics are required not only to serve the profession and society, but to reshape them.

The Accounting profession relies on the Accounting academic to produce its new recruits, with the added stipulations that graduates are able to demonstrate leadership qualities, have the ability to think creatively and apply their knowledge to practical situations, have a sound technical knowledge, and understand the underlying concepts and principles of the different sections within the Accounting discipline. Meeting this extended list requires Accounting academics to be up to date with new knowledge developments in the field of accounting, able to recontextualise this knowledge into pedagogic discourse through textbooks, study guides, articles, examples and integrated questions, and excellent teachers and mentors. The continuous improvement of International Financial Reporting Standards (IFRS) to an internationally acceptable set of globalised accounting standards give rise to a rapidly changing profession, resulting in very little ready-made and complete reference material to draw on for pedagogic discourse. Accounting academics are required to do much of the recontextualising work themselves, which is an ongoing process.

The impact of these tensions on academe, and more specifically Accounting academics, raises the question of how institutional diversity should be strengthened and how the rich array of academic talent in the universities might be more effectively used and continuously renewed.

Enlarging the perspectives of the profession and the university

For most academics (and universities), research and publication have become the primary means by which they achieve academic status, and now may be the time for academics to break out of the tired old teaching-versus-research debate and to define what it means to be a scholar (Boyer, 1990). The data shows that Accounting academics continue to place these two essential academic 'roles' of research and teaching at opposite ends of a continuum. However, it is the opinion (and conclusion) of various studies on these topics that academics should embrace the research-teaching nexus. Rowland (1996) argues that a closer relationship between research and teaching would offer a solution for the clash of interests encountered by academics, and provide the basis for improving the quality of university teaching. When students perceive a strong link between research and teaching, it encourages their learning process. Academics who incorporate research into their teaching are perceived by students to be 'up to date', stimulating, and intellectually curious, and give the impression that they are enthusiastic about what they are teaching (Jenkins, Breen & Lindsay, 2003). However, this is not easy for Accounting academics teaching on a professionally-orientated programme, because these academics are bound by the strong control by the profession over the programme content and the strict accreditation requirements. Accounting academics generally confirm their loyalty towards the profession and the value that is placed on the professional qualification with no mention in the data collected of any of the participants having the desire to teach something other than the prescribed content for the programme.

The emphasis placed by Accounting academics on meeting the requirements of the profession when teaching on the professionally-orientated programme results in a strong emphasis on teaching (what is already known) as opposed to research (discovering the unknown). The history of the Accounting discipline and other literature on the field clearly highlight the fact that the Accounting discipline originated outside the university, and that the field of production of new knowledge is situated in the profession and the business community at large. There are only a few Accounting academics willing to acknowledge their participation in the field of production of new accounting knowledge, despite the clear invitation by Barth (2008) to get involved in research in accounting. The data collected from the non-academic accountants in the profession supported this, urging Accounting academics to stay in touch with new developments, remain professionally vibrant, and produce useful articles that describe and interpret the ever-changing nature of financial transactions, instruments and disclosure (that is, be involved in the scholarship of integration and application). This study suggests that SAICA should be more vocal in its support of Accounting academics in the different domains of scholarship and their role in the

recontextualisation of knowledge bases, the integration and application of knowledge into practice, and sound teaching and technical expertise. Furthermore, SAICA should recognise the need for qualified CAs to be competent in research, and consider including a research component as an additional requirement for accredited programmes, thereby contributing to the competencies of qualified CAs.

Too many universities are inclined to seek status by imitating what they perceive to be prestigious, research-led institutions. However, the modern university positioned in a developing economy needs to recognise and embrace the social needs of transformation and job creation through the development of teaching and learning strategies. South African universities should adopt a broad view of research, and should aim to be research-led in the context of a developing economy and nation. Research (and being classified as research-led) is not the problem. The problem is that the research mission is invariably too narrowly defined; this throws a shadow over the entire higher education experience, and the model becomes the yardstick by which all institutions and academics are measured. Ironically, at the very time when South Africa became politically democratic and education institutions became more open and inclusive, the culture in the more elite higher education institutions became more managerial, hierarchical and restrictive (Badat, 2009). In research-led South-African universities, the emphasis on undergraduate education, which is crucial for development and transformation, is overshadowed by the American and European traditions with its emphasis on graduate education and research. Priorities in South African research-led higher education institutions were significantly realigned with those of developed countries, at the same time placing a high value (including financially) on the production of research. In post-apartheid South Africa, greater state control of higher education institutions, including the merging of many institutions, has led to greater managerial control. In the research-led universities, this has led to tighter performance management of research and the consequent neglect of teaching.

Good teaching in South Africa is too scarce to be devalued, and universities should not compromise on teaching for the benefit of research. Globally, universities are revisiting the over-emphasis on research, and Boyer's (1990) report to the American faculty clearly emphasises that, for universities and colleges to remain vital, a new vision of scholarship is required. He argues that '[the faculty] is faced with the need to clarify campus missions and relate the work of the academy more directly to the realities of contemporary life' (Boyer, 1990). The diversity, rather than similarities, between universities should be strengthened, and the rich array of disciplines and academic talent within the different departments and at the different universities should be more effectively used and continuously renewed. The field of recontextualisation is a 'blind spot' for most academics and university management.

Both parties fail to recognise and adequately value the work done on curriculum design and development, thus contributing to the dichotomising of research and teaching. Ironically, it is the non-academic accountants who recognise the value of this role! This study recommends that, for universities in South Africa to meet today's urgent academic and social mandates, their missions should be carefully redefined and differentiated, and the meaning of scholarship creatively reconsidered.

Furthermore, universities should acknowledge the appeal of professionally-orientated programmes and their ability to draw large groups of undergraduate students, together with the quality controls envisaged by the respective professions. This would require the university to recognise the power of SAICA (and professional boards generally) in professional education and to work with these professions to eliminate the tensions between two different value systems that currently exist: an emphasis on a university's research status versus the work of educators on professional programmes; the mis-recognition and devaluation of the latter needs to be corrected.

In summary, Accounting academics are often caught up in the emphasis on research and the need to produce published journals (as required by the research-led institution), which leads to tension with the requirement of a professionally-orientated programme to recontextualise knowledge into pedagogic discourse transmitted through good teaching. Accounting academics at a research-led university may feel unrecognised and mistreated unless the institution embraces the mosaic of talent amongst its academic employees and acknowledges the diversity of activities recognised by Boyer's four domains of scholarship.

Embracing the mosaic of talent

Accounting academics are more willing to consider the work that they do as 'scholarly activities', describing their involvement in editing and writing textbooks, doing surveys and reviews, and participating in conferences and discussion groups. The data collected in this study emphasises the narrow views of Accounting academics in their understanding of what it means to be a researcher versus the importance of teaching. However, their responses included references to their activities in the interpretation and application of their knowledge to practical scenarios. It is therefore vital that Accounting academics understand the meaning of Boyer's (1990) description of scholarship, and the four domains of scholarship that he identifies. Accounting academics have an important role to play in the field of production of new knowledge in accounting, as well as the recontextualisation of this knowledge into pedagogy. Not only are they encouraged to do so by other members of the profession, but their knowledge and expertise in the discourse enable them to be active scholars in the

discovery of meaning of new practices and principles, investigating new patterns and practical applications, and making sense of these discoveries and interpretations in a descriptive language that is understood by fellow academics, members in the profession and other business practitioners, teachers and students. In summary, Accounting academics' broad theoretical knowledge enables them to be enthusiastically involved in unpacking new knowledge into paradigms and practice, the great breadth of knowledge and experience of these academics make them prime candidates for integrative and applied scholarship.

Most academic participants in this study emphasised their involvement in teaching, and the importance of being a good teacher. Accounting academics also indicated that teaching takes up most of their time, and that teaching motivates them. However, academics should realise that teaching is not just 'something to do'; it requires them to think about ways of understanding students' learning. Rather than thinking in terms of the traditional dichotomy of research and teaching, academics should begin to think of a learning university which is concerned with the learning of both academics (research) and students (teaching) and the ways in which the learning of one can benefit the other (Bain, 2004). Accounting academics should not only emphasise their interest in teaching and the fact that it takes up most of their time, they should understand the Accounting discipline and how it may be learned, thereby getting involved in the scholarship of teaching. This means there is a need for academics to spend time researching educational issues and to recognise that efforts to foster learning in others stimulates a greater understanding and commitment to building and sustaining a community of learners, specifically at an undergraduate level. The scholarship of teaching Accounting could include research into issues such as assessment and its impact on student learning, large class teaching, using technology as an effective learning and teaching aid, and encouraging student motivation and critical thinking.

The development of research-based teaching initiatives may provide Accounting academics with not only a motivation to get involved in research, but also a space in which they can work with colleagues across the university to tackle learning problems such as why certain groups of students do not achieve the kind of learning expected, or how to help all students achieve new levels of development. Initiating and refining the scholarship of teaching in the Accounting discipline may result in prospective CA candidates[19] developing a deeper approach to their studies, being able to apply their knowledge creatively to practical scenarios, communicate effectively, demonstrate critical thinking, and have the capacity and the inclination to place ideas in larger contexts. The scholarship of teaching (as envisaged by Boyer, 1990) requires academics to demonstrate and communicate their scholarship by

19 SAICA's Competency Framework (2010) includes these competencies, as well as knowledge outcomes, to be included in and demonstrated by an accredited programme.

making the work public, through contributing to the literature of educational studies (through peer-reviewed papers), and by producing work that can be built on by other scholars (Shulman, 1999).

This study therefore proposes that Accounting academics' conceptions of the value of their role and expectations of what they can (and should) do, be broadened but at the same time individualised, thereby building on their strengths to contribute constructively to the universities where they work and the professions that they serve. This requires reflection on changing patterns of personal and professional growth across a lifetime, where diversity and flexibility, not uniformity, provide the key.

Appraising the mosaic of talent

The competing obligations and personal conflict which many Accounting academic participants identified, including the fact that teaching is time-consuming, that they are motivated towards teaching but that research counts towards promotion, not to mention departmental chores and serving on managerial committees, all may lead to the danger of stress and burnout. According to Boyer (1990), such personal strain is significantly higher amongst younger academics[20] for whom the teaching demand is usually much higher. He urges universities to identify the 'mosaic of talent' among the different members within a department and to support different levels of scholarship from one discipline to another.

This requires the university to acknowledge that a wide range of academic talent exists that should be more creatively motivated and appraised. Such appraisals should acknowledge that, besides the traditional research obligation (the production of publications), a broader range of writing, especially in advancing the scholarship of integration, application and teaching, exists and is necessary in the globalised economy of super-complexity. To demonstrate the scholarship of integration, Boyer (1990) uses as an example the writing of a textbook that may require (and demonstrate) significant intellectual endeavour, revealing an academic's knowledge of the field, illuminating essential integrative themes, and powerfully contributing to excellence in teaching. Furthermore, to make complex ideas understandable to a large audience may not only be difficult, but may also be a demanding task that requires a deep and thorough knowledge of one's field and keen literary skills (Boyer, 1990). These are all examples that should motivate Accounting academics to get involved and provide clear evidence of their actions in the different domains of scholarship. Only when the university, the Accounting profession, and Accounting academics acknowledge their value

[20] The sampling approach in this study identified, as one of the criteria, participants who were not new appointments, but who were not considered experts, and who were therefore relatively younger members in academe.

in such contributions will they be able to get beyond the conflict that is experienced between the role of an academic on a professionally-orientated programme, and the role of an academic situated within a university.

It is not the purpose of this study to investigate and make any recommendations relating to forms of appraisal that may be considered appropriate for Accounting and other academics. A further, and more detailed study, is recommended, to investigate and evaluate different appraisal formats for academics involved in research and teaching on similar professionally-orientated programmes. Boyer's four domains of scholarship are valuable in providing not only a language of description for the different activities of Accounting academics, but also guidance to Accounting academics on their roles and contributions to the field of production and the field of recontextualisation of accounting knowledge (see the discussion on the theoretical framework in Chapter 3). It is recommended that such an appraisal framework consider these domains of scholarship when describing measures for performance.

To conclude, there is always the issue of financial implications and rewards. Remuneration for Accounting academics lags far behind the salaries earned by practising accountants. The financial reward system based on research output for South African universities shapes academics' focus towards classical research, and these rewards are paid to the university. On the other hand, the production of textbooks, the development of training modules for SAICA or other professional bodies, and producing reports and interpretations to the profession and business entities, all by Accounting academics, are rewarded outside the university (that is, the university does not benefit financially). This raises the tension further in that the university benefits from the production of classical, peer-reviewed research, but the Accounting academic (and the profession at large) benefits from the production of other research outputs.

Summary and reflection

In this study the practices of Accounting academics at South African universities are investigated and described, and four different factors are identified as factors contributing to the existence of tension in Departments of Accounting at South African universities. The key **research questions** raised in Chapter 1 asked whether educators of professionals are able to meet the requirements of their profession and those of an academic institution at the same time, and how these two seemingly conflicting roles may be better understood in the context of professional education. The responses by the Accounting academic participants point towards tension (or conflict), indicating difficulty in answering to two institutional logics, that of the university requirement to be active researchers, and their loyalty towards their

profession. As SAICA has strong control over the accounting curriculum, and the profession regards the discovery of new accounting knowledge to be situated outside the university, very few Accounting academics judge their research contributions as important and valued. Furthermore, the strong emphasis on quality teaching and learning, success rates in the external professional exams, together with producing quality students with critical thinking abilities (all mentioned by the non-academic accountants in the profession as their perception of the role and responsibility of the Accounting academic), contribute to the Accounting academics' dual identity and tension when serving both the profession and the university. This tension is made more explicit by the need for world-class quality education in a profession with international recognition, while South Africa's local developing economy is in acute need of quality education, equity and transformation.

The **theoretical framework** developed in Chapter 3 provides a language of description for the regulation and distribution of knowledge and its transformation into a pedagogic discourse, as developed by Bernstein. Based on Bernstein's pedagogic device, I was able to describe the different fields of knowledge production, recontextualisation and reproduction for the CA programme, and identify the strong control by the agents (IASB, SAICA, the profession and regulators) over the production of new knowledge (through accounting and auditing standards, among others), the recontextualisation of accounting knowledge (through the development of guidelines and further education programmes), and the reproduction of knowledge (by describing what should be taught, and how). It is noteworthy that the Accounting academic (and therefore the university) plays a secondary role in most of these fields. The use of Boyer's four dimensions of scholarship helps to adapt Bernstein's pedagogic device to higher education studies, and more specifically as applied to a professional programme. By linking Boyer's scholarship of discovery, application, integration and teaching to Bernstein's pedagogic device, I was able to describe the different dimensions of scholarship in which Accounting academics are involved from time to time. This framework is of particular use for Accounting academics as it clarifies some of the 'cloudy conceptions' around the terms 'research' and 'scholarship', and provides a language that describes a system demonstrating the different dimensions of scholarship in which they are involved, which is considered both valid and highly valued by members of the profession. This framework may have further applications for Departments of Accounting at South African universities as it identifies the different dimensions of scholarship in the Accounting discipline and describes why these should be acknowledged when compensation and appraisal frameworks are applied to Accounting academics. In fact, this framework clearly emphasises that the role of the Accounting academic is, in general, more focused

towards accounting education as a field of expertise, in addition to his or her own field of expertise, indicating again the dual role and identity of the Accounting academic.

Even though this study is able to describe the tension(s) experienced by Accounting academics and the framework developed in this study provides a useful language to describe the role of Accounting academics in the development of pedagogic discourse, it has certain **limitations**. The small and purposive sample of participants provided limited insight into the experiences and perceptions of Accounting academics at large. The study was conducted within a specific time-frame, and the responses of the participants should be considered against the timing of the interviews and questionnaires. It is my opinion that participants might have answered some of the questions differently, depending on their main activities at the time of the interviews, for example whether they were involved in a heavy teaching load at the time (therefore being frustrated with the lack of time for research), whereas at a different time, when they were able to focus on research, the tension and frustration might have been less severe.

Furthermore, this study does not address the larger variety of activities expected from Accounting academics, including management roles in the Department of Accounting or the university at large, and their roles and activities as business consultants, in private business practices, social-responsiveness involvement, and support to other institutions and universities, to name a few. There are several studies (some are discussed in Chapter 2) that describe the nexus between research, teaching, consulting and the management role of an academic, and it is my opinion that this extended list of activities all contribute to the tensions experienced by Accounting academics, including what takes priority and what gets the most time. It is proposed that this aspect be considered for further research and investigation.

As an Accounting academic and a CA, I acknowledge that my own position may have caused some ‘researcher bias’ in this study. Not only is the topic relevant to the cause of frustration for many Accounting academics, but the research questions include concerns that I have grappled with in my own professional career. The responses received from fellow Accounting academics and non-academics in the Accounting profession support my own experience of conflict and a desire to take a position in the debates that surround the conflict. This is a contentious issue which has not yet been resolved, and I had, at several points during the study, to remind myself that this study was unlikely to result in a practical solution to the problem, but would rather suggest recommendations to fellow colleagues that we need to negotiate our positions and our dual roles as Accounting academics. What I have learned personally from this study is the need to work with colleagues to convince both

SAICA and the university management to recognise our value as academics in a way that is discipline/profession specific, given that our mission is to establish excellence in professional accounting education.

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Appendix A: Questionnaire and interview questions – academic accountants

The interview questionnaire incorporated the following twenty questions:

1. Describe your position at this (your) institution.
2. What are your professional qualifications? What are your academic qualifications?
3. Do you consider yourself to be a professional? If so, in which profession?
4. Do you consider yourself to be an academic? If so, in which discipline does your expertise lie?
5. What would you describe as a 'professionally-orientated programme'?
6. Do you teach on a 'professionally-orientated programme'? If so, at what levels?
7. Are you involved in research? If so, to what extent?
8. When you conduct research, what is the main reason/motive for the research?
9. What do you see as the role of research when teaching on a professionally-orientated programme?
10. Does your research inform your teaching, and if so, how?
11. How would you describe scholarly activity? How is it different to from research?
12. What scholarly activities are you involved in?
13. Do your scholarly activities inform your teaching, and if so, how?
14. Do you think there is tension between research and teaching on a professionally-orientated programme? Explain.
15. Do you think there is tension between scholarly activities and teaching? And research? Explain.
16. What do you prioritise in your academic job: teaching/ scholarly activity/ research? What motivates you? What gets the most time?

17. Do you think that the current appraisal format at your institution favours research activities, or not? Explain.

18. Do you think that the current appraisal format at your institution is fair and adequately takes into account your own situation/ role?

19. How, in your opinion, should your teaching activities on a professionally-orientated programme be evaluated and rewarded?

20. Any other comments?

Appendix B: Questionnaire and interview questions – non-academic accountants

1. Describe your position at your institution/firm
2. What are your professional qualifications? What are your academic qualifications?
3. Do you consider yourself to be a professional? If so, in which profession?
4. What would you describe as a 'professionally-orientated programme'?
5. Are you involved in accounting research? If so, to what extent and in what areas?
6. When you conduct research, what is the main reason/motive for the research?

PLEASE COMMENT ON THE ROLE OF THE ACCOUNTING ACADEMIC, FROM THE VIEW OF A NON-ACADEMIC ACCOUNTANT IN PUBLIC PRACTICE BY RESPONDING TO THE FOLLOWING QUESTIONS:

7. What do you see as the role of an accounting academic?
8. What do you see as the role of research when teaching on a professionally-orientated programme?
9. Have you read any research papers produced by accounting academics? If so, please list.
10. What do you think should be prioritised in the academic job: research, teaching, or both? Please explain.
11. What value can accounting academics add to our profession to improve it? Explain.
12. Where can accounting academics add the best value to our profession? Explain.
13. Any other comments?

Data analysis - Academics	A	B	C	D	F	G	H	I	J	K	L	M
Describe your position at this institution	Lecturer	Lecturer	Snr Lecturer	Snr lecturer	Prof Acc	Snr lecturer	Snr lecturer, subject head	Snr lecturer	Junior Research Fellow	Snr lecturer	Snr lecturer Economics	Snr lecturer Economics
What are your professional qualifications?	CA(SA)	CA(SA)		CA(SA)	CA(SA)	CA(SA)	CA(SA)	CA(SA)		Registered Psychologist		
What are your academic qualifications?	Masters	Hons (busy with M)	B Com (Hons) PGDA MA	M Com	M Com	M Com	M Com Hdip	B Com HDE	M Com Eco	PhD	PhD	PhD
Do you consider yourself to a professional?	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Not appropriate for Eco's	No
Do you consider yourself to be an academic?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If so, in which discipline does your expertise lie?	FR	MAF & Acc	Acc & Ethics	Finance & Fin Accounting	Fin Acc	Auditing	Tax	Fin Man	Environmental economics	Industrial Phychology	Resource Eco's, environmen-tal, agricultural, rural sociology	Farm labour, farm industry
What would you describe as a 'professionally-orientated programme'?	Programme to qualify for prof. exams	Programme that prepares students for prof. world	Programme that graduates people into profession	Teaching programme that is heavily influenced by professional body	Focus on req of prof. body, less on theory of subject	Strong focus on meeting needs of prof.	Not only teaching theory, but how theory is applied in practice	Focus on syllabes of QE to enter into prof.	Programme that meets demands of real economy	Programme that leads to prof registration/programme overseen by prof board	a technikon training	programme that focuses on skills required in profession
Do you teach on a 'professionally- orientated programme'?	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	yes, economics	yes,
If so, at what levels?	Undergrad	Undergrad	Undergrad	Undergrad		Hons level		Fin Man		Post grad		Undergrad & post grad
Are you involved in research?	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	yes	yes,
If so, to what extent?		half-half	6 Articles in Accountancy SA + paper reviewer for SAJAR and SAAA	Supervise Masters, review articles for SA journals, attend conferences, publish in peer reviewed journals	Supervise M, busy with PhD	Sustainabi-lity for accredited articles		Fin Man	Full time, policy instruments to manage scarce natural resources	Significant component, supervising post grad research	Fields of expertise	Own fields of interest and research assignments for students

Data analysis - Academics	A	B	C	D	F	G	H	I	J	K	L	M
When you conduct research, what is the main reason/motive for the research?	To inform teaching; stay updated	Promotion, enjoy it	To satisfy expection to produce R	Enjoy, job requirement, opens doors to consulting	To build a research capacity	Promotion, recognition	For teaching purposes, because topic interests me	Expansion of knowledge	To enhance environmental policy-making in SA	RFJ Job characteristics & requirements	Promotion, interest	Promotion, interest
What do you see as the role of research when teaching on a professionally- orientated programme?	Futher students' goals, CPD model	Subject related, enriches examples	To make one a better teacher	Limited, time pressure, pre-determined topics, R does help in gaining deeper understanding	To develop self as a researcher	Improving knowledge	R: helps to keep 'on top' of subject	Knowledge improve-ment	To enhance interaction between ACA, policy makers, civil servants	R methods & skills core in programme evaluation and org. Psychology	R makes mor thoughful and interesting academic, make links beyond those in textbook	Research is core in ecos studies, students should learn how to ask questions and how to search for answers
Does your research inform your teaching, and if so, how?	Yes, examples, topics for discussion	Yes, by reading wide, get examples	Yes, clarifies many issues	help to understand the why, but not professional teaching	Yes, teaching Masters	Yes, understanding subject matter	Yes, keep up to date	Yes, wider knowledge base	Supports teaching of environmental and resource economics	Sometimes, not always	Yes, as above	Yes,
How would you describe scholarly activity?	Enhance knowledge of subject	Writing textbooks, doing surveys	No different from R	External examining, reviewing, editing	Includes non-research activities	Keeping up to date	To ensure one is up to date with subject	Broadens of knowledge	Teaching, Research, Publications	Both R & teaching	No idea, cop-out	Being involved in research and teaching
How is it different from research?		R more focused, traditional		R is only R once an article is published	SA wider than R	R very 'lonely'	R is SA plus more	Interaction with people from other uni	R critical component of scholarly activities			
What scholarly activities are you involved in?	teaching at GSB; interacting on Facebook	Amendments and updates	Textbook author	Review, external, book editor	Supervision, Member of APC, research	Conferences, discussions	Discussions, changes in act, case law	Discussion groups	R, publication, attending conferences, planning forums	Teaching, supervision, research, external work, writing		Supervision
Do your scholarly activities inform your teaching, and if so, how?	Yes, provide practical edge	Yes, keep updated	Yes	Book editor informs teaching, see diff approaches	Yes, forms basis of teaching	Yes, enhance ability and knowledge	Yes, insight in changes	Yes, better perspective	Yes, sensitises learners of sustainability concerns	Sometimes, practice informs teaching		Helping students making sense of topics
Do you think there is tension between research and teaching on a professionally orientated programme?	Yes	Yes	Yes	Can be	Yes	Yes	Yes	Yes	No	Not necessarily	YES, as above	Yes

Data analysis - Academics	A	B	C	D	F	G	H	I	J	K	L	M
Explain.	R: time consuming, SA: better use of time	More R results in less invest in students, not extra time available to help students	Both require time, large classes with lots of admin	VERY good comment point 14	Teaching on prof programme demanding	Not enough time, pressure to publish	Just keeping up to date, not always time for indepth research	Time allocation	Natually compliment each other. Research enhances capacity-building	Discipline/ profession specific	Time issue, needs of students	Time issue, needs of students
Do you think there is tension between scholarly activities and teaching?	No	No	Same as above	SA supports teaching	Yes	Not much	No	Yes	No	No		No
And research?	Yes	No		Should set objectives	Yes							
Explain.	R: limited time to do both	Time contraints may lead to tension		Curriculums must develop over time	Each person should develop own balance	SA part of teaching and integrates easy	Preparing for Lectures part of SA	Time allocation	Same as above			
What do you prioritise in your academic job:	Teaching	Research (for career)	Teaching	Diff seasons	All 3	Teaching	SA	Teaching	Research	Teaching and supervision	Balance with shift from time to time	Research
Teaching	60%			1	3		2					
Scholarly activity	35%				1		1					
Research	5%	Prioritised		Getting PhD	2		3					
What motivates you?	Teaching	International imperative	Teaching	Getting PhD		Teaching		teaching	Research			Research
What gets the most time?	Teaching	Research (now)	Teaching	Teaching	SA	Teaching	Teaching	Teaching	Balancing act	Teaching and supervision		Research/ supervision
Do you think that the current appraisal format at your institution favours research activities, or not?	Yes	Say so, but not	Not sure	Generic: yes	No	Yes	Yes	Yes	No	Yes	Promotion favours research	Promotion favours research
Explain.	Reason for not getting promotion	Current promotions not on R, but said that 'new ones' will		In dept of acc process seems to favour teaching	More incentives should be developed	Pressure to publish	Credit only given for accredited research	Everybody needs to do research	Not a manage-ment tool, not focused on staff develop-ment	Promotion to Assoc Prof directly linked to R output		
Do you think that the current appraisal format at your institution is fair and adequately takes into account your own situation/role?	No, SA should have more profile	Not consistent	Formal: yes	Yes, no format will ever be perfect	No. More incentives to develop research	Yes, within Department	No	Yes	Yes, research central to promotion	Yes	Yes	Yes

Data analysis - Academics	A	B	C	D	F	G	H	I	J	K	L	M
How, in your opinion, should your teaching acitivities on a professionally orientated programme be evaluated and rewarded?	Teaching Excellence Panel	Student evaluation; peer evaluation	Full circle evaluation + teaching portfolio	Not just based on student appraisals. Quality of obj tests	Not sufficient diff from teaching on any other programme	Recognition and remuneration		Rewarded for good results	If primarily concerned with assessment, then must be linked	Quality of graduates & professionals entering workplace, throughput numbers		
Other comments.		State of flux		Teaching no 1 priority, others may expect a mix								

Data analysis - Non-Academics	Prof N	Prof O	Prof P	Prof Q
Describe your position at this institution	Head of HR Audit partner	Head of Risk Audit partner	Sole practitioner	Learning manager
What are your professional qualifications?	CA(SA)	CA(SA)	CA(SA) Registered auditor	CA(SA)
What are your academic qualifications?	B Com PGDA	B Com PGDA	CTA B Com (Hons) G Dip Tax Law LLM (Comm Law)	B Acc (Hons)
Do you consider yourself to be a professional?	Yes	Yes	Yes	Yes
What would you describe as a 'professionally-orientated programme'?	Train/create CAs	Where univ links closely with profession	A programme whose main purpose is to directly & indirectly provide information/assistance/training to the relevant profession	A programme that is aimed at developing/targeting professionals
Are you involved in research?	No	No	No	No
What do you see as the role of an accounting academic?	To produce excellent students/trainees	To help students to think for themselves; produce quality students	Research into standards, policies, disclosures, impact knowledge to students	Researching accounting issues, providing though leadership, teaching best practice, providing suggestions/recom to standard setters
What do you see as the role of research when teaching on a professionally oriented programme?	Understanding background/how/why	Too technical; new knowledge is investigated in-house	Extremely important; Aca's must have current & complete data ...	Best practice, insights, feedback, recom
Have you read any research papers produced by accounting academics?	Yes, in popular publications, not journals	Never read any research published in journals (did not know about this)	Articles published in De Ratione	No
What do you think should be prioritised in the academic job: reserach, teaching, both?	Risk of going overboard. Rather focus on applications	Development of students, application of knowledge to practice, logical thinking	Research, without R knowledge cannot be fully instructive	Both. R: new areas and frontiers, latest trends. T: knowledge sharing is optimised; encourage them to research
Where can accounting academics add the best value to our profession? Explain		Role of Aca not creating new knowledge, rather development of students	By research into the ever changing nature of fin transactions, instruments, disclosures	Engaging in topical matters and research/recom that is relevant and practical
How, in your opinion, should teaching acitivities on a professionally orientated programme be evaluated and rewarded?	External exams should be used as benchmark. Eval by prof bodies. Prof firms.			
Other comments.				