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# Defining the present and shaping the future: the changing nature of accounting education in Ireland

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## Abstract

This paper uses an historical perspective to provide a comprehensive understanding of contemporary accounting education in Ireland. It describes the structure and nature of accounting education within the profession, higher education, and the second level school system. The relationships among these three sectors are analysed and the distinctive features of Irish accounting education are highlighted. Tracing the developments in accounting education across the sectors, economic activity is identified as the key driver of change. By examining the genealogical roots of accounting education, this research develops a contextualised understanding of the spectrum of contemporary accounting education in Ireland. It highlights current issues and challenges, offering a framework for further deliberations by policy makers and researchers. This paper also facilitates research comparing Irish accounting education to that experienced in other countries and to the education systems of other professions in Ireland.

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*Keywords:* Accounting education in Ireland; History of accounting education; Professional education; Higher education; Accounting in the school curriculum

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## 1. Introduction

The accounting profession in Ireland<sup>1</sup> has experienced considerable change over the past 15 years. Similar to what has occurred internationally, changes in the business

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<sup>1</sup> The discussion in this paper primarily relates to the Republic of Ireland (ROI). However, the discussion of the accountancy profession embraces both ROI and Northern Ireland, as the Institute of Chartered Accountants in Ireland is an all-Ireland body.

environment, emanating from technological developments, globalisation and market and regulatory pressures, have led to the re-conceptualisation and repositioning of the role of professional accountants (Albrecht & Sack, 2000; Collins, 2000). Such observed changes and the expectation of increasing dynamism pose both opportunities and challenges for accounting education in Ireland.

Beaver (1992) contends that a thorough exploration of the various dimensions of contemporary accounting education is a pre-requisite for its improvement in the future. However, accounting education in Ireland, both past and present, is remarkably under-researched. Taking an historical perspective, this paper explicates the current state of accounting education in Ireland and reviews relationships among the profession, higher education, and second level education. By developing a contextualised understanding of present-day accounting education, this review provides a foundation for addressing the education challenges of the new millennium.

The research method underpinning this paper is a historiographic linking of past and present. Parker (2001) supports this research approach in his exploration of the expanding horizons of accounting and the challenges facing researchers and educators, arguing that there is “no identifiable dividing line that separates past from future”. Rather, past and future are part of a continuum where the present is viewed as a junction of the immediate past and the immediate future (Tillinghast, 1972). In this sense, the past helps define the present and shape the future. Carnegie and Napier (1996, p. 27) similarly support the use of the historical perspective to offer a framework for future research: “collections of historical articles pertaining to specific countries or regions ... provide important databases for future researchers”. Moreover, “differences between organizations in different cultures can ... only be explained completely if the historical dimension is included in the comparison” (Kieser, 1994, p. 609). Thus, this paper facilitates future research comparing Irish accounting education to that experienced in other countries.

The next section of the paper explicates the education system of the Institute of Chartered Accountants in Ireland. The nature of accounting education within the higher education sector is then described and the strong relationships that exist with the accountancy profession are delineated. The fourth section examines the study of accounting within the second level school curriculum and is followed by an exploration of the future challenges facing Irish accounting education.

## **2. The accounting profession**

Traditionally, the accounting profession has been associated with institutional fragmentation, with a range of bodies or associations representing accountants in any one country (Anderson-Gough, Grey, & Robson, 1998; McCabe & McHugh, 1992). This fragmentation is evident in Ireland as four accountancy bodies currently operate in the country: The Institute of Chartered Accountants in Ireland (ICAI), The Institute of Certified Public Accountants in Ireland (ICPAI), The Chartered Institute of Management Accountants (CIMA), and The Association of Chartered Certified Accountants (ACCA). A detailed description of the education systems of

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