



Class, social deprivation and accounting education in Scottish schools: Implications for the reproduction of the accounting profession and practice

Ken McPhail^{a,1}, Catriona Paisey^{b,*}, Nicholas J. Paisey^{c,2}

^a Department of Accounting and Finance, University of Glasgow, West Quadrangle, Main Building, University Avenue, Glasgow G12 8LE, UK

^b Division of Accounting Finance & Risk, Caledonian Business School, Glasgow Caledonian University, Cowcaddens Road, Glasgow G4 0BA, UK

^c Department of Accounting & Finance, School of Management and Languages, Heriot-Watt University, Edinburgh EH14 4AS, UK

ARTICLE INFO

Article history:

Received 28 April 2009

Received in revised form 6 July 2009

Accepted 9 August 2009

ABSTRACT

This paper investigates the links between class, deprivation and subject choice in the area of business studies, including Accounting and Economics, in Scottish secondary schools. Given the paucity of prior research, this study is necessarily exploratory but its findings will provide a basis for future research in Scotland and elsewhere. First, the literature on the link between deprivation and education is reviewed. Pierre Bourdieu's conceptualisation of *habitus*, *field* and *capital* are introduced and provide the theoretical framework for the ensuing discussion. Second, the implications for accounting education at both school and university, and for the accountancy profession are examined. Third, the results of interviews, analysis of statistical data provided by the Scottish Government and the Scottish Qualifications Authority and two questionnaire surveys, one of Heads of Departments of Scottish secondary schools and the other of first year accounting students at Scottish universities, are reported in order to explore whether there are any indications of links between class, deprivation and subject choice in the area of business studies in Scottish schools. Finally, the implications of the research findings are discussed and conclusions offered.

© 2010 Elsevier Ltd. All rights reserved.

1. Introduction

In January 2009, the UK Prime Minister, Gordon Brown, established a commission, chaired by Alan Milburn, to investigate social mobility within the professions in the UK. Despite educational changes designed to encourage more pupils to remain in school and study for qualifications, and the widening of participation in further and higher education, concern continued that educational inequalities persisted, with the professions in particular continuing to be dominated by the upper and middle classes (Oliver and Grimston, 2009). In the UK, the majority of people at the top of leading professions/occupations such as the law, medicine, universities, politics, journalism and business have been educated at independent, fee-paying schools (Sutton Trust, 2009a). Schooling is an important factor in future career prospects given that there is clear evidence from Scotland that factors such as social class, parental education and occupation, type and geographical location of school and gender all exert a strong influence on educational attainment at school (Croxford, 2009). Thus there appears to be a relationship between the professions, social class and schooling.

* Corresponding author. Tel.: +44 0141 331 3354; fax: +44 0141 331 3171.

E-mail addresses: k.mcphail@accfin.gla.ac.uk (K. McPhail), C.Paisey@gcal.ac.uk (C. Paisey), N.Paisey@hw.ac.uk (N.J. Paisey).

¹ Tel.: +44 0141 330 5572; fax: +44 0141 330 4442.

² Tel.: +44 0131 451 3550; fax: +44 0131 451 3079.

Jacobs (2003) explored issues relating to class reproduction in professional recruitment in the UK, with a particular emphasis on Scotland. His paper considered class, distinction and education. He focused on an analysis of application forms for the recruitment of chartered accountancy trainees and hence was able to show the potential for class distinction in the accountancy recruitment process. However, his empirical work did not explore whether class distinction actually occurred. Nonetheless, his paper implies that class distinction is possible and that this emanates from a much earlier stage than university, having its roots in the family and social class. There has been no study exploring the relationship between class and the school system, and its influence on the accountancy profession in Scotland. This paper aims to address this issue in two ways. It investigates the links between class and subject choice in the area of business studies, Accounting and Economics in Scottish secondary schools. Drawing on this, it explores the associated implications for university education in accounting and for the cultural reproduction of the accountancy profession. Given the paucity of prior research on accounting and business education in schools, this paper is necessarily exploratory but its findings will provide a basis for future research in Scotland and elsewhere. In order to achieve its aim, this paper is structured as follows. First, the literature on the link between class and the accountancy profession is reviewed. This is followed by examination of the links between class and the accountancy profession, on the one hand, and the school system on the other. Following Jacobs (2003), Pierre Bourdieu's work which conceptualises *habitus*, *field* and *capital*, will provide a theoretical framework for the ensuing discussion. Second, the implications for accounting education at both school and university, and for the accountancy profession are examined. In this way, insight is gained into aspects of the *habitus* of pupils and students at a stage before they are recruited to a chartered accountancy traineeship. Third, the results of interviews, analysis of statistical data provided by the Scottish Government and the Scottish Qualifications Authority (SQA) and two questionnaire surveys, one of Heads of Departments of Scottish secondary schools and the other of first year accounting students at Scottish universities, are reported in order to explore whether there are any indications of links between class and subject choice in the area of business studies in Scottish schools. Finally, the implications of the research findings for accounting education and the accountancy profession are discussed and conclusions offered.

2. Class, the accountancy profession and the school system

2.1. Class and the accountancy profession

Professional bodies can be viewed as social networks. Since social class is one of the most fundamental dimensions of social organisation (Henry and Caldwell, 2008), and the upper social classes are more likely to participate in professional networks (Pichler and Wallace, 2009), the social class of professional accountants is relevant in any discussion of access to the accountancy profession and associated deprivation effects. Relatively little is known of the background of members of the accountancy profession. Given the Scottish context of this paper, discussion has been confined to what is known about the background of members of the Institute of Chartered Accountants of Scotland (ICAS).

Larson (1977) argues that the accountancy professionalisation project incorporated an attempt to secure class position. ICAS is the oldest professional body in the world, dating from 1853 when its oldest constituent body, the Society of Accountants in Edinburgh, was formed (Annisette and O'Regan, 2007).³ The earliest professional accountants in Scotland were associated with the gentry, legal profession and the more respectable parts of the bourgeoisie (Macdonald, 1984; West, 2003). The 1881 British Census provides some insight into the social class of early Scottish chartered accountants, showing that 96% lived in households employing servants, with an average of 2.72 domestic staff per household (Edwards and Walker, forthcoming). Matthews et al. (1998) show that early Scottish accountants emanated from higher class families than their English and Welsh counterparts. They profile a number of accountants who were the sons of lawyers and note that it was not uncommon for the earliest chartered accountants to have attended university, in itself an indication of class given the cost involved. It was also common for their affluent family members to provide the capital necessary to establish their accountancy practices. Walker (2002) also shows that family connections were important in securing traineeships and in developing subsequent careers. Two-thirds of 19th century Scottish accountants came from the professional, upper or middle classes (Kedslie, 1990), with class effects being stronger in Edinburgh than in Glasgow and Aberdeen (Briston and Kedslie, 1986). 72% had attended 'high class private' schools, again a particular feature of Edinburgh accountants.

The roots of ICAS are clearly steeped in the higher social classes but there is little information available about the 20th century position. Approximately 96% of ICAS trainees hold a degree and approximately 37% hold a relevant degree (Professional Oversight Board, 2007). This represents a significant reduction in relevant graduates from the late 1980s and early 1990s, when it was found that 77% of recently qualified members had a fully accredited relevant degree (Gammie, 1999), the change being due to the expansion of ICAS training in England and Wales where the relevant degree route is not as common as in Scotland. Gammie (1999) also found that 74% of recently qualified members had attended a comprehensive, state school (Gammie, 1999), which initially gives the impression that the profession has become more meritocratic. However, given that 95.8% of the Scottish school population is educated in state schools (SCIS, 2007), it would appear that the membership of

³ The Society of Accountants in Edinburgh received its charter in 1854. The Institute of Chartered Accountants of Scotland was formed in 1951 by amalgamating the Society of Accountants in Edinburgh with the Institute of Accountants and Actuaries in Glasgow and the Society of Accountants in Aberdeen (Annisette and O'Regan, 2007).

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات