

An exploration of the learning approaches of prospective professional accountants in Ireland

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Abstract

In light of the ongoing accounting education change debate, it is surprising that few prior studies have explored student learning issues within professional accounting education. This paper investigates the learning approaches of students preparing for the qualifying examination of a professional accountancy body in Ireland. The findings reveal that strategic learning approaches dominated, as students engaged in learning activities which they considered were most likely to lead to examination success. Variations between the learning approaches based on gender are also considered and the approaches of students who were ultimately successful at the examination were compared to those who failed.

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1. Introduction

For the past 30 years, there has been much debate about the nature and form of pre-qualification education required to prepare prospective professional accountants for challenging and dynamic professional careers. Many review reports issued worldwide by professional accountancy bodies and employers have delineated the desired learning objectives of pre-qualification programmes (Solomons & Berridge, 1974; American Accounting Association (AAA), 1986; Arthur Andersen & Co., Arthur Young, Coopers, Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Mitchell, Price Waterhouse, & Touche Ross, 1989; Albrecht & Sack, 2000; International Federation of Accountants (IFAC), 2003). Accounting academics have also long questioned many aspects of traditional accounting education (e.g., Zeff, 1979; Mathews, 1990; Power, 1991; Sundem & Williams, 1992; Tinker & Koutsoumandi, 1997)¹. Consequently, it is now recognised that pre-qualification programmes, whether in the higher education system or operated by/for professional accountancy bodies themselves, must move away from their traditional focus of imparting large volumes of technical knowledge and, instead, must foster among students a personally developed understanding of the principles and concepts which underpin accounting and business practices. In addition, programmes need to develop a diverse

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¹ In the post-Enron era many accounting journals are re-igniting the debate on the future of accounting education e.g. see special issues/debates of the *European Accounting Review* (Volume 14, Issue 2), *Critical Perspectives on Accounting* (Volume 15, Issue 5) and *Accounting Education: An international journal* (Volume 13, Issue 4).

range of skills (e.g., Meagher, 2001; Hassall, Joyce, Arquero-Montano, & Donoso-Anes, 2001) so that students will ultimately be competent professionals throughout their careers and will have the capacity to adapt to change in every aspect of their professional lives (Accounting Education Change Commission (AECC), 1990; IFAC, 2003).

Accounting education within higher education has, to a certain extent, adopted the change agenda and many accounting programmes have undergone significant reorientation and development in recent years. Furthermore, there is a growing body of research pertaining to accounting education in the higher education setting which informs the change process. In particular, such research has highlighted the importance of understanding the process of students' learning, if programmes are contemplating changes in content, delivery or assessment with the intention of fostering high quality learning outcomes (Lucas, 1996; Beattie, Collins, & Mc Innes, 1997; Sharma, 1997).

Despite the increasing research activity relating to accounting education within the higher education sector, there is relatively little research conducted regarding accounting education offered by the profession itself. Indeed, more widely, "there has been comparatively little written about professional education as a field of study distinct from higher education" (Taylor, 1997, p. 3). This is surprising, as the specialised education of members is a key trait of professions, as it distinguishes them from other occupations and develops the necessary knowledge², skills and values required by members to discharge their professional responsibilities competently (Greenwood, 1957; Wilensky, 1964; Jarvis, 1983; Perks, 1993). Professional education is a term used to capture both pre-qualification and continuing education of members of a profession, but this paper focuses exclusively on the former. While the pre-qualification professional education of members of some professions (e.g., medicine, nursing, etc.) may be fully discharged by higher education institutions (with periods of professional practice built into programmes), many professions have a dual system of pre-qualification education (Eraut, 1992). In Ireland, the United Kingdom (UK) and many other countries internationally, the accounting profession operates such a dual pre-qualification education system, whereby the prospective member typically completes a degree within the higher education system and then progresses to further study and training under the auspices of the relevant professional body (Mathews, 1990; Byrne & Flood, 2003). Many prospective members of the accounting profession in Ireland and the UK spend as long in pre-qualification professional education and training as they did in higher education. It should also be noted that for those who complete degrees in other disciplines, pre-qualification professional accounting programmes provide all of their education with regarding to accounting principles and practices.

The absence of research concerning professional accounting education means that formative experiences of prospective professional accountants within pre-qualification professional education have not been explored as one might expect given the complex and challenging learning objectives identified. Furthermore, it indicates that the changes (syllabi and assessment methods, etc.) which have been implemented by professional accountancy bodies, have not been illuminated by any insights into contextual student learning issues. Given the research evidence from other learning environments regarding the influences of students' learning approaches on learning outcomes and the influence of the specific learning context (in terms of curriculum, teaching and assessment) on learning approaches,³ the consideration of similar or related issues in the professional accounting context appears to be a major oversight if the profession is serious about achieving the espoused high quality objectives of pre-qualification education.

As there is a growing body of research concerning learning experiences in the higher education domain, including many studies involving accounting students, one could question whether professional accounting education offers a distinctive student body or learning environment to merit separate examination. In other words, is there sufficient expectation that there might be variation between students' learning of accounting in higher education and pre-qualification professional education? The authors contend that there are a number of factors which provide a compelling case to explore the learning of professional accounting students as a population distinct from accounting students in higher education. Firstly, professional education differs from higher education due to the dynamic relationship with the professions (Taylor, 1997). Secondly, there are differences in the learning environments (e.g., syllabus, teaching approaches, forms of assessment) of higher education and pre-qualification professional accounting education, which are likely to impact on students' learning in those contexts (Marton & Booth, 1997). Thirdly, the general education literature acknowledges that personal factors influence learning (Biggs, 1999) and it is reasonable to anticipate that there may

² It is interesting to note that West (2003, p. 63) contends that the elevation of accounting to professional status had less to do with the cognitively based expertise of accounting knowledge and resulted more from the "social class, gender and political acuity of early accountants".

³ For an overview of this research see Marton and Booth (1997) and Prosser and Trigwell (1999).

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