

The impediments to the change to UK university accounting education, a comparison to the USA Pathways Commission.

Abstract

There is much debate in the literature concerning the changes necessary for university accounting education to meet the needs of the business environment and broader society. In the USA the Pathways Commission has responded by implementing a programme of evaluation and improvement. In the UK there is no formal agenda for change. This paper compares the situation in the UK to that set out in the Pathways Commission. Two research questions are asked. (1) What should be included in a programme of change in the UK? (2) What are the impediments to the change? The questions are answered by reviewing the literature to firstly consolidate the calls for change and secondly analyse the circumstances affecting UK accounting degrees. The paper calls on the accountancy profession, universities and academics in the UK to embark on a programme of change similar to the USA to agree a core curriculum, an appropriate academic resourcing strategy and a revised pedagogy. It argues that for significant and lasting change to emerge impediments in three areas need to be addressed. (1) The interface between professional accountancy bodies (PABs) and university academics. (2) The impact of institutional policies on accounting degrees. (3) The identity of UK university accounting academics.

Keywords: UK accounting degrees; professional accountancy bodies; accreditation; identity of academics; Pathways Commission.

1. Introduction

There is much debate in the literature concerning the adequacy of accounting education to meet the increasingly complex needs of the business environment and broader society (see, for example, Gray et al., 2001; Tempone et al., 2012).

Warnings about the negative trends in UK university accounting education and calls for change have been made since the 1980s (Zeff, 1989). The consensus is that accounting education invariably falls short as an academic discipline (Chambers, 1999; Amernic and Craig, 2004) and, following recurrent accounting scandals and corporate failures, changes to accounting education are necessary to redress society's mistrust of accountants (Amernic and Craig, 2004). Change is also seen as a crucial part of a wider review of the ethical status of the accountancy profession (Buddery et al., 2014). According to Flood (2014) and Wilson (2014), accounting education frequently fails to meet the requirements of employers for technical knowledge and generic skills and fails to develop the intellectual thinking, values, and attitudes appropriate for modern professional accountancy practice. It appears, however, that the calls for change in UK accounting education continue but to little apparent effect (Hopper, 2013).

Conversely, for university accounting education in the USA, the Pathways Commission (2012) proposed 'a more focused, continuous approach to affecting change' (p. 10) and identified discord in three areas that cause barriers to lasting change: (1) Professional accountancy bodies (PABs) do not adequately engage with academia and fail to attract a diverse workforce; (2) Universities place too much importance on research over appropriate accounting education; (3) Academic faculty fails to invest in change, have silo structures and are bureaucratic. Seven pathways have been created to foster further evaluation and improvement with the aim of developing a core foundation for accounting education to sustain the 'strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting' (p. 9).

In the UK, the solutions put forward in the literature to address the issues affecting accounting degrees appear similar to those identified in the USA. Academics critical of the status quo (Paisey and Paisey, 2000; Gray et al., 2001; Paisey and Paisey, 2004; Sikka et al., 2007; Wilson et al., 2009; Paisey and Paisey, 2010; Wilson, 2011) call for UK PABs to implement changes to their relationship and influence on university accounting degrees and for UK universities and academics to change their education practices (Duff and Marriott, 2012; Helliard, 2013; Hopper, 2013). Despite the calls for change, there is no formal agenda for change to UK university accounting education.

In this paper the state of UK accounting degree education is reviewed and compared to the situation in the USA described in the Pathways Commission (2012), with the intention of answering the following research questions:

RQ 1: What should be included in a programme of change for UK university accounting degrees?

RQ 2: What are the impediments to the change to UK university accounting degrees?

1.2. Contribution

By setting out the current state of UK accounting degrees, identifying impediments to change and comparing them to those acknowledged in the Pathways Commission (2012), this paper offers an explanation as to why the calls for change to UK university accounting education have not been heeded. The issues raised are central to the debate about how future accountants are resourced to support the economic and wider needs of society. The contribution made by this article is to consolidate the recommendations for change made in the literature, to highlight the impediments to the change in the UK, and to urge PABs, universities, and academics in the UK to consider implementing an evaluation and improvement programme similar to the Pathways initiative in the USA.

1.3. Method

The method employed to answer the research questions takes four steps. Firstly the calls for change in the literature are reviewed. Secondly, the literature is explored to identify the circumstances affecting UK accounting degrees. Thirdly, the situation in the UK is compared to the circumstances apparent in the Pathways' initiatives and recommendations for the USA. Finally, the information gathered in steps one to three is reviewed to answer the research questions to make suggestions for a programme of change and to identify the impediments that are obstructing change to UK accounting degrees. The analysis highlights issues in the following three areas: (1) The interface between professional accountancy bodies (PABs) and university academics; (2) The impact of institutional policies on accounting degrees; (3) The identity of UK university accounting academics. These categories are similar to those used by the Pathways Commission (2012), but modified to reflect the circumstances in the UK. This method is appropriate to consolidate the views expressed in the literature on the state of UK university accounting education and timely following the initiative taken by the Pathways Commission (2012) in the USA.

1.4. Structure of the paper

The remainder of this paper proceeds as follows. The next section describes the challenges faced by university accounting educators, discusses the calls for change and sets out the solutions put forward in the UK. Section 3, introduces the recommendations made in the USA by the Pathways Commission and explores the three areas: PAB engagement with university academics, the impact of institutional policies, and the identity of university academics. In this section, the circumstances affecting UK university accounting degrees are explained and compared to those in the USA. Finally, the discussion in section 4 appraises the circumstances in the UK and the comparison to the USA to answer the research questions, making suggestions for changes in the UK, and highlighting the impediments that obstruct the change.

2. Background

2.1. Challenges facing accounting educators

The demands placed on accountants in the 21st century are extensive and range from the requirement to develop new measurements to report on environmental issues (Gray et al., 2001) to meeting the accounting information needs of the global knowledge economy (Amernic and Craig, 2004). The trust placed in accountants to perform their role is repeatedly being challenged by the 'seemingly never-ending parade of accounting scandals, and unexpected company collapses' (ibid p. 343). The complexity encountered and level of skills required to function effectively as an accountant are constantly increasing as the business environment and society changes (Tempone et al., 2012). All sectors, and society more broadly need accountants to rise to these challenges, to consistently provide accurate and reliable information, to remain as trusted advisors, and to continue to be depended upon to attest the reliability of accounting information (The Pathways Commission, 2012).

As part of a wider review of the ethical status of the profession the Institute of Chartered Accountants in England and Wales (ICAEW) has accused university education of being at a 'moral crossroads' (Buddery et al., 2014 p. 25) and is calling for a change to broaden education to create 'new audit professionals' (ibid, p24). Subsequently, there are significant challenges placed on accounting educators to maintain the adequacy of their accounting education programmes. Peter Wolnizer¹, sets out the challenges as the increasing cross-disciplinarity of accounting education, employers' demands for 'soft' skills, and an increasingly complex technical knowledge base (Wilson, 2014). Failing to meet these education challenges will arguably lead

to an accountancy profession inadequately equipped to provide critical support to economies or to be trusted to provide and attest accounting information to a satisfactory level. The issue of the adequacy of accounting education thereby has implications for society in its broadest sense.

In response to calls for accounting educators to restore the public trust in the accounting education system following the Enron debacle, Amernic and Craig (2004) argue that a more liberal education ideology is required and suggest three areas of reform. Firstly, students should be taught to appreciate the idiosyncratic, political, rhetorical, ideological and non-objective nature of accounting (rather than being taught that accounting is always precise, objective and capable of being considered definitively true and fair). Secondly, that the 'poverty of discourse' in accounting education (an issue first highlighted in Chambers, 1999) needs addressing, whereby the important fundamentals underlying accounting knowledge are taught, rather than accepting accounting rules and guidelines as a given. Thirdly, that the study of accounting history is essential, to ensure that lessons spelt out from past experiences can be heeded.

The position put forward by Chambers (1999) and Amernic and Craig (2004) are extremely liberal, Mattessich (2005) even suggests that their approach promotes accounting education as a 'pure science' (p.31), which would be challenging to implement as the entire change initiative. Others, such as Helliard 2013 argue that accounting education should be based on constructivist, experiential and situation learning approaches. Whereas, Flood (2014) argues that the solutions need to address the current inadequacy of accounting education to meet the requirements of the modern business environment and society more broadly.

Flood (2014) summarises the inadequacies into three areas: failure to keep up with the requirements of employers for technical knowledge and generic skills, failure to develop values and attitudes appropriate for lifelong learning and 21st-century professional practice, and failure to promote critical thinking and intellectual development. She points out that the debate on the adequacy of accounting education between the PABs (representing employers) on the one hand and academics on the other has run for many years. PABs call for improved professional competence covering a wide range of knowledge, skills, values and attributes, and academics argue that accounting education should expose students to wider perspectives and develop their intellectual capabilities, with less emphasis on the transmission of technical knowledge. Flood (p. 97) suggests that 'while there will always be differences between the two approaches, they are not mutually exclusive'.

2.2. Warnings of negative trends in university accounting education in the UK

The literature on UK university accounting education bears out that the debate on accounting education has run for many years. Three decades ago, Zeff (1989 pp. 166 – 168) warned that negative trends in US accounting education and research were being replicated in UK universities. He claimed that future accountants were being taught to become ‘servants of authority’ rather than ‘leaders of change’ and highlighted three forces that were derogating accounting education in the USA and in the UK: the high volume of accounting rules filling syllabi, accreditation dictating vocational content, and academics concentrating on their research and publication niches. A decade later in an update on Zeff’s warnings Dewing and Russell (1998) confirmed that little had changed in UK universities and that the effects of research on teaching were of particular concern. They argued that the research assessment exercise (RAE)² and the ranking of academic research performance within an institutional culture of doing more with less were unlikely to reverse the negative trends and that improvements in accounting education in UK universities was improbable in the circumstances.

In the following decade, the warnings and commentaries on accounting education in UK universities continued along consistent lines (for example, Paisey and Paisey, 2000; Gray et al., 2001; Paisey and Paisey, 2004; Sikka et al., 2007, Wilson et al., 2009) but to little apparent effect, as the concerns have continued to be expressed (for example, Paisey and Paisey, 2010; Wilson, 2011; Duff and Marriott, 2012; Hopper, 2013;).

Given the magnitude of the issue at hand, the consensus of opinion and the absence of change, it is ‘striking how very little systematic research’ is undertaken into the state of accounting education in UK universities (Gray et al., 2001 p. 112). Commenting on the issue Paisey and Paisey (2005) demonstrate that the volume of papers in the area of accounting education is not a problem, but that much of the work is not REFable²; an issue that Puxty et al. (1994), a decade earlier, cited as the cause of the silencing of the accounting academic workforce. Windram, (2005), suggests that the low volume of papers on the state of UK accounting education is due to the difficulty posed by the complexity of the UK accountancy profession and compounded further by the complexity of the UK university sector (issues that are discussed later in the paper). Irrespective of the cause, the issue highlighted here is that few papers take on the ‘bigger questions’, such as ‘what should be taught and how’ and the ‘nature and purpose’ of accounting education in the UK (Paisey and Paisey, 2010 p. 194) and thereby the voice of academics raising issues about the state of UK accounting education is seldom heard.

2.3. Solutions put forward in the UK

The literature on the state of UK accounting degrees when viewed holistically consistently calls for change from the predominance of delivering vocational material towards a more liberal approach allied to the development of generic skills associated with critical thinking, intellectual development and the fostering of values and attitudes, with less emphasis on the transfer of technical knowledge. The solutions put forward in the literature call on the UK professional accountancy bodies (PABs) to implement changes to their relationship and influence on university accounting degrees, and for universities and academics to change their education practices. The following summarises the suggestions made.

2.3.1 Solutions calling on the UK PABs to lead change

The interface between higher education and the professions and deciding what knowledge to include in university curriculum are consistent challenges in medicine, law, and architecture (Paisey and Paisey, 2000). A student's time at university is an opportunity to obtain a broader knowledge base prior to the specialised focus required for professional examinations (Gray et al., 2001). They illustrate this point by highlighting that accounting education in the UK (at university and subsequently in professional training) fails to prepare students to meet the accounting challenges of environmental and social issues and argue that 'environmental issues cannot be satisfactorily accommodated within the current orthodoxy of accounting and business practice' (p. 166). To address this issue they call on PABs to work with universities to overhaul relevant degree education to provide student accountants with an education beyond professional examinations and to add a diploma year for non-accounting degree entrants.

Progressing the argument for change to university accounting education in the UK, Paisey and Paisey (2004) challenge the PABs to reduce the effects of accreditation, so that accounting degrees can be refocused on a reduced breadth of knowledge, to provide a core liberal education in accounting that distinguishes the university phase in an accountant's education journey from the professional phase. In a polemic paper criticizing the PABs, Sikka et al. (2007) argue that by controlling textbook content the accountancy profession has hijacked curriculum and pedagogy. They challenge academics to break away from the influence of the PABs by developing alternative texts that promote a more critical and broader approach to accounting education. Applying a more constructive approach to the issue Wilson in Wilson et al. (2009) has engaged internationally with educators representing professional education provided by PABs. He has created forums for university academics and professional body educators to demonstrate the interdependency of the

two groups, foster links and to co-ordinate holistic change to education practices.

Intensifying the call for change, Paisey and Paisey (2010) call on the accountancy profession globally to embrace radical change. They make the accusation that by not keeping up with moves by medicine and law to change to a 'core curriculum' plus options model (p. 190), it is failing to take advantage of new ideas and wider possibilities for university education. Wilson (2011) progresses this argument further by making the case that university education should focus on capabilities and that professional training should be about competences. He makes the point that a system that substitutes one with the other is flawed.

The argument separating the degree stage in accounting education from the professional stage is not unique to the UK. In Australia, as part of a comprehensive investigation commissioned by the Australian Learning and Teaching Council into the technical and nontechnical skills required of future accounting graduates, Howieson et al. (2014) propose the refocusing of Australian accounting degrees towards a primary focus of generic transferable skills in preparation for professional training that is more technically based. They argue that the two phases (university followed by professional training) should be distinct and yet complementary and should utilise the 'comparative advantages' (p.1) of universities and employers in developing different types of knowledge.

2.3.2 Solutions calling on universities and academics to change education practices

It appears from the above arguments that a separate university education stage, focused on liberal university values and separated from the more technical training stage after graduation as trainee accountants, is required. Remaining coherent with this outcome, many articles focus their attentions away from PABs to universities and academics, calling for accounting faculties to implement change to their education programmes independent from PAB influence. Duff and Marriott (2012), challenge academics to lead in an initiative to bring about more focused and relevant research and to integrate this real world research into teaching, promoting more active enquiry by accounting students.

Hopper (2013) in a critical article titled '*Making Accounting Degrees Fit for a University*' argues that UK accounting degrees are a proxy for professional courses and questions whether they should remain in universities in their current state. He proposes a revised accountancy education centred on research with a recruitment drive for new academics funded by the retention

of surpluses arising from accounting degrees. Helliard (2013) posits that accounting education should be based on constructivism, experiential learning, and situation learning, and argues that accounting teachers should not be presenters but instead should be change agents and learning consultants. She calls on academics to establish a community of practice to provide thought leadership that develops improved accounting education. Watty (2014 p. 284) suggests that academics can improve the quality of university accounting education by employing the 'vast array of credible learning resources' to improve pedagogy and to develop a less content driven curriculum.

The solutions offered above call on UK PABs, universities, and academics to deliver change, but often fail to acknowledge the impediments to the change. The following section discusses the impediments to change in UK university accounting education in the context of the USA's Pathways Commission (2012) '*Charting a National Strategy for the Next Generation of Accountants*'³.

3. Impediments to the change in UK university accounting education.

3.1. Pathways Commission in the USA

The USA's Pathways Commission (2012), was groundbreaking by acknowledging the impediments to change. The intention is to implement 'a more focused, continuous approach to affecting change in the profession' through improvements to university accounting education in USA universities (p. 10). The review's focus is to 'enhance the opportunities and relevance of accounting education in its broadest sense' (ibid) and argued that it should rest on a 'comprehensive and well-articulated vision of the role of accounting in wider society'. The aim of the initiative is to remove impediments to change in how PABs in the USA engage with university education, at an institutional level, and with academics.

For USA PABs the report points to the failure of practice to work with academia and failings to attract a diverse workforce into the profession. At an institutional level, the impediments are seen as an over-importance (in tenure and rewards systems) given to research over the ability to provide the education required to address the challenges faced by the profession, reluctance of senior faculty to implement change and the absence of teacher training for future academics in their doctoral programmes. For accounting faculty, the impediments are listed as the lack of investment that promotes change, silo departmental structures and bureaucratic processes that inhibit change to pedagogy and curriculum.

To tackle the impediments, the report creates seven pathways that recommend change for accounting education in the USA. The focus of the pathways are: (1) Collaboration between researchers, educators and practitioners to create a learned profession that purposefully integrates their respective views of a good accounting education; (2) Expansion of doctoral programmes in accounting to encourage academics to join accounting faculty; (3) Greater reward and respect for teaching; (4) Development of a core foundation of knowledge and practice for accounting education; (5) Promotion of the utility of accounting to broader society to promote a greater diversity of entrants; (6) Enhanced information flows to improve the accountancy and academic accounting job market, and (7) Creation of structures and mechanisms to sustain continuous evaluation and improvement in accounting education.

Following a similar classification to that adopted in the USA, in the following section, the major impediments to change in the UK are proposed in the following three areas: 1) Interface between UK PABs and UK universities academics; 2) Impact of institutional policies on UK accounting degrees, and 3) Identity of UK accounting academics.

3.2. The interface between UK PABs and UK universities academics

In the UK, accounting education is under the control of the accountancy profession (Becher, 1994) and university academics have less influence compared to other countries⁴. Studying accounting at university is not a compulsory requirement for a trainee before joining a UK PAB (Calhoun and Karreman, 2014). Entry into UK PABs can be direct from secondary school⁵ or on graduation from university. Recruitment from universities can be with a relevant accounting degree although much recruitment is from other non-relevant degree programmes (Professional Oversight Board, 2015). Each of the seven PABs⁶ in the UK has a different approach to how it interfaces with universities, and there are few formal ties (Ellington and Williams, 2015). The relationship between the stakeholders is outlined in the following diagram:

Table 1 - Structural relationships between UK Universities and largest PABs

Research universities Pre-1992, circa 75 universities. Higher entry grades. Cover accreditation syllabus plus more choice.	Teaching universities Post-1992, circa 75 universities. Lower entry grades. Tendency to follow ACCA syllabus.
An accounting degree is not a compulsory pre-requisite for joining a PAB	
ICAEW (England and Wales) Accreditation of most Research universities. Entry from non-relevant degrees 59% and from Accounting & Finance degrees 20%.	ICAEW (England and Wales) Accreditation and entry of graduates from Teaching universities is rare.
ICAS (Scotland) Accreditation of 12 degree programmes. Entry from non-relevant degrees 57% and from relevant accounting related degrees 41%.	ICAS (Scotland) Accreditation and entry of graduates from Teaching universities is rare.
ACCA (accreditation of circa 150 universities) Entry to ACCA student membership from non-relevant degrees 29% and from Accounting or Business degrees 23%	
CIMA (accreditation of circa 100 universities) Entry to CIMA student membership from non-relevant degrees 13% and from Accounting, Finance or Business degrees 43%	

Sources: ACCA, 2014; CIMA, 2014; ICAEW, 2014; ICAS, 2014; Professional Oversight Board, 2015; Stoner and Sangster, 2012.

3.2.1. Structure of university sector in UK

Accounting degree students do not join a UK PAB as a matter of course, although many view this as a natural progression to their university accounting education. The study of accounting in UK universities takes place in ‘teaching’ universities and ‘research’ universities⁷ (Stoner and Sangster, 2012). This classification of universities extends to the accounting degree programmes within the universities. The ‘teaching’ universities focus their accounting programmes towards the ACCA professional examination syllabus. Hopper, 2013 p. 134, describes this as a constrained vocational model with ‘at best a smattering of liberal academic pedagogy and curriculum’. The ‘research’ universities provide more syllabus choice while fulfilling ICAEW and ACCA exemption requirements (Ellington and Williams, 2015). The divide between the two types of education provision extends to careers where ICAEW and ICAS firms of accountants recruit graduates mostly from ‘research’ universities (ICAEW, 2014 and ICAS, 2014). The division reflects the requirement for the ‘research’ universities and the ICAEW and ICAS for higher entry grades from secondary school⁵ education compared with lower entry requirements for the ‘teaching’ universities and the ACCA and CIMA.

The situation is complicated; many universities offer deviations from the main themes explained above, such as work placements, study abroad schemes and other unique deviations. Further complexity is added by the situation in Scotland, where undergraduate programmes are four years long (compared to three elsewhere in the UK) and results in what Duff and Marriott (2014), refer to as a special case, where accounting degrees are less accredited (by ICAS) and the education more liberal.

3.2.2. How the PABs interface with universities

The ICAEW and ICAS recruit mostly from the 'research' universities. Of the graduates joining ICAEW and ICAS circa 60% have non-relevant degrees (Professional Oversight Board, 2015) and subsequently have mixed (non-accounting) university education backgrounds (Gray et al., 2001). The accounting degree entrants to ICAEW (20% of entrants) and ICAS (41% of entrants) are in the minority of the total graduates joining these two PABs. The accreditation that they receive is restricted mainly to certificate level, and many firms of accountants require them to study and take PAB examinations in the subjects from which they have received accreditation (Hopper, 2013). A recent development by the ICAEW in partnership with 'Big-4' accountancy firms and a number of 'research' universities is to offer students intense technical accounting training degrees linked with regular paid work placements (Devi, 2013). The number of students on these programmes is a small fraction of the total⁸ (ICAEW, 2017) and there is intense competition for places (Devi, 2013). The focus of these programmes is towards the teaching of professional examination syllabus linked to practical work experience.

Notwithstanding the complexity and variations of the structure of the UK university sector, the ACCA's influence on UK universities is comprehensive; its accreditation affects accounting degree programmes in virtually all universities. The ACCA provides up to nine subject exemptions, often leaving students with a remaining five professional examinations to sit after graduation. CIMA provides a similar level of accreditation to ACCA. However, fewer universities take up CIMA accreditation, as it is less popular with students (Ellington and Williams, 2015)⁹. The affect of accreditation on students and academics is summarised as follows:

Despite the fact that many accounting graduates will choose their degree programme on the basis of what their course offers in terms of access or accelerated access to a professional qualification, there is much criticism levelled at these types of accreditation...academic staff bemoan the restrictive curriculum which is too technically focused, and the restrictive assessment which stifles innovation and the development of more generic

skills sought after by employers. (Apostolou and Gammie, 2014 p. 669)

The constraining nature of the accreditation system on curriculum, pedagogy and assessment in the UK is a fundamental impediment to the ability of academics to change accounting education practices. Accredited modules fill degree programmes that in turn are filled with the technical content required to meet the requirement of accreditation (Ellington and Williams, 2015), leaving little room for the inclusion of generic skills development and wider liberal educational values. The systems of accreditation managed separately by each PAB is restricted to syllabus matching of degree module content and examination assessment, making accredited modules a proxy for professional examinations and involving minimal engagement between PABs and universities (Hopper, 2013). PABs also have limited engagement with accounting research seeing it as inaccessible and difficult to understand (Tucker and Lowe, 2014) and thereby do not see universities as the 'reservoir and developer of its knowledge base' (Hopper, 2013 p. 131).

3.2.3. USA Pathways contrast

The Pathways Commission (2012) has highlighted the failure of PABs to engage with academics. The lack of PAB engagement in the USA is in spite of the intrinsic ties brought about by the compulsory nature of accounting degrees. To address this impediment, it is recommending the building of a learned profession to include researchers, educators and practitioners (recommendation 1) who are tasked with the development of a body of knowledge and education practice that can be held up as the core foundation for accounting education (Recommendation 4).

It has also highlighted issues with the diversity of the workforce attracted into the accountancy profession and has recommended that communication with broader society is improved (Recommendation 5), and the accountancy job market developed (Recommendation 6).

3.2.4. Possibility for change in the UK

In the UK a change involving greater involvement from PABs in university accounting education would require a major structural change in the relationship between PABs and academics. The absence of formal ties, the lack of a coordinated approach to accounting degree education and the complexity of the structural relationships between the stakeholders

perpetuates the status quo. The UK PABs have a significant influence on universities through the accreditation processes; conversely, academics have little influence on the PABs to initiate change to education practices to align them to the suggestions made in the literature.

Due to the non-compulsory nature of accounting degrees and the subsequent multiple entry roots into the UK accountancy profession, the lack of diversity of entrants is not an issue in the UK to the same extent that it appears to be in the USA. Instead, the UK has an issue with a lack of consistency in the education background of graduates. Gray et al. (2001) have suggested that along with revisions to accounting degrees, non-relevant degree entrants into the profession should undertake a diploma year prior to commencing training contracts with PABs.

3.3. The impact of institutional policies on UK accounting degrees

Having established the inertia inherently present within the existing relationship between PABs and academics, this section reviews whether the change is likely to be initiated by the universities.

3.3.1. The market for higher education in the UK

Underlying many decisions made by universities over the past three decades has been the need to generate income to supplement university finances (Scott, 2014). More recently the focus on university finances has been amplified by the latest round of changes to the UK university landscape, which have the explicit aim of creating a market for higher education, whereby 'choice is in the hands of the students' (Browne, 2010 p. 3). This government initiative is criticised by many academics in universities generally for eroding the 'wider values of higher education' (Holmwood, 2014 p. 62) and is thereby contrary to the calls made by accounting academics for a liberal education allied with critical thinking, intellectual development and the fostering of values and attitudes, with less emphasis on the transfer of technical knowledge.

3.3.2. The reputation of accounting degrees as being 'cash cows'

In this environment the opportunity to generate surpluses from accounting programmes has been seized to the extent that they have a reputation for being 'cash cows' where accounting groups generate 'significant surpluses' from teaching students (Duff and Marriott, 2012 p. 5) The surpluses are generated by recruiting large cohorts of students and adopting a pedagogic

approach that facilitates high staff-student ratios. In many UK universities, the number of accounting students appears to be constrained only by the ability to recruit students, lecture theatre capacity and balancing the relative sizes of university faculties (Hopper, 2013).

The situation is exacerbated by the 'considerable demand' of accounting programmes with international students¹⁰. This adds a language and cultural dimension, which causes problems for both students and teachers alike. To cope, pedagogy becomes 'less verbally contentious,' and the teaching of accounting drifts conveniently and essentially (so that lecturers can cope) towards quantitative exercises and didactic methods. This deprives all students of critical skills development and exposure to accounting research (Hopper, 2013 p. 132). Confirming the label of 'cash cow' Humphrey and Gendron (2015 p. 54) affirm that accounting is not regarded as an academic discipline within universities. They explain that all academic disciplines are under pressure to sustain funding and that accounting academics need to maintain high student numbers to sustain the future of the discipline within each of their universities.

3.3.3. The influence of league table ranking and accreditation

A university's league table ranking and the amount of accreditation on offer are primary influences on student recruitment to UK accounting programmes. Both are key factors used in university marketing to attract students to university programmes.

Hopper (2013 p. 133) is critical of the effect of league table performance culture on accounting programmes; he believes that it creates collusion between lecturers and students 'where it suits everyone to give high grades and dilute academicism'. There are a number of league tables which rank at university and subject level. They all use a different mix of measures that include, student-staff ratios, entry tariffs, exit degree classifications, graduate jobs obtained, research excellence framework (REF) ranking, student opinions gathered from the National Student Survey and other output measurements (Sharp, 2014). The measures provide little guidance on teaching pedagogy. Pickard (2014) criticises the league table culture as a mere marketing tool and as such universities 'game' the system (Pickard, 2014 p.77).

Similar to the pressure on academics to maintain league table positions, the amount of accounting accreditation held with the main PABs must also be upheld. If the maximum available subject level accreditations are not maintained, accounting faculty risk losing potential accounting students to competing universities with more accreditation (Ellington and Williams, 2015).

3.3.4. The importance of research on student recruitment

The league tables produced by the REF process are a prominent instrument in student recruitment strategy in many research-focused universities due to their influence on university and subject rankings (Brown, 2014). Research excellence thereby has an influence over which university a student chooses to study accounting. The literature suggests, however, that the link between research excellence and good teaching is tenuous, for example, Hattie and March (1996 p. 526) argue that the research-teaching nexus is an 'enduring myth' and claim that 'at best, research and teaching are loosely coupled'.

Reviewing the interaction between research and teaching in accounting education, Duff and Marriott (2012) found relatively little linkage between the two with research having minimal influence on what is taught. They attributed this to three factors: the restrictive vocational nature of curriculum dictated by PAB accreditation, preference of academics for their research niches which are usually outside of the accounting curriculum, and significant resource constraints within accounting groups.

The relationship between research and teaching is summarised in this quote relating to UK business schools (where most accounting education takes place):

.....over-emphasis on the established process for publishing scholarly research, to the almost total lack of consideration for how this theory might eventually be applied in the business world, alongside an endemic lack of respect for scholarly teaching in academic career progression, are making Business Schools increasingly irrelevant. (McDonald, 2014 p. 1).

3.3.5. The future influence of the Teaching Excellence Framework

A university's league table ranking and the ability to increase student fees will be influenced in the future by the newly introduced Teaching Excellence Framework (TEF)¹¹. The impact of TEF is a widely debated topic in the education press (see, for example, Leach, 2015; O'Leary, 2016). There will inevitably be an impact on accounting education in the future. The impact of the TEF at this early stage of its introduction is uncertain (Minsky, 2016), consequently, it is not discussed at length in this paper.

3.3.6. USA Pathways contrast

The institutional impediments highlighted in the USA acknowledge an over-importance given to research over teaching, a reluctance of management to implement change and a shortfall in the provision of teacher training for academics. The relevant recommendations in the report are to increase recruitment of academics (Recommendation 2), by expanding of doctoral programmes in accounting and promoting accounting academic careers (Recommendation 5), and to increase the status of the teaching component of academic roles (Recommendation 3).

3.3.7. Possibility for change in the UK

In the UK, institutional policies are also an impediment to change. The combined effects of large cohorts of students and the pedagogic practices required to accommodate high staff-student ratios, along with internationalisation, the marketing need for PAB accreditation and a focus on research in priority to teaching, reveals a market environment where the change to UK accounting degree education is unlikely to be initiated by university management.

3.4. The identity of UK university accounting academia

3.4.1. Identity at the macro level

The sections above have demonstrated that change to UK university education in the UK is unlikely to be initiated by PABs or by the universities; this section questions whether academics are likely to initiate substantive change, as an autonomous force within this environment? A dominant factor relevant to this question is the changing demographics and qualifications of accounting academics in the UK. The changes can be categorised into the conflicting areas impacting the institutional framework outlined earlier in this paper, between the PABs and academics and between research academic and teaching academic roles.

Despite the claim that the 'majority of accounting research remains insulated from events of importance to the majority of the world' it has become a 'thriving industry' Nue (2001 p321). Accounting academics 'engaged in teaching a large body of students in accounting are increasingly drawn from academia rather than the profession' (Duff and Marriott, 2012 p. 18). At the same time research has demanded increased attention from academics compared to teaching activities (Ibid). To meet this demand accounting academics are increasingly being recruited from an international pool of PhD students, rather than from UK PABs (Beattie and Smith, 2012). Setting out the state of academic resourcing in UK universities in a paper titled '*Today's*

PhD Students - Is there a future generation of Accounting Academics or are they a Dying Breed? A UK perspective. Beattie and Smith (2012) report that only 14% of recently qualified accounting related doctoral students were members of a PAB. The article explains that due to the importance of league tables to university rankings, universities require new academic recruits to be REFable²; subsequently, new career academics will most likely have a PhD. They go on to explain that fewer accountants are seeking a REFable academic's career due to the higher levels of financial reward available for practicing as an accountant and that this deters the once traditional stream of UK domiciled qualified accountants pursuing an academic career in the university sector. Instead, the accountants that do enter academia often do so in teaching-only roles, thereby filling the need for a technically trained resource to teach the vocational content required by the accreditation processes.

Research is important for career progression; this is borne out by Duff and Marriott (2012 p. 36) who explain that for accounting academics, 'teaching alone is unlikely to enhance promotion prospects'. Subsequently, in most research universities, there is a two-tier faculty where there is a difference in status between research academics and teaching-only academics (Beattie and Smith, 2012). Between these two groups, academic interdependency is not complementary, and the two roles compete for time and logistics (Scott, 2014).

The importance of research over teaching in universities is widely discussed, more recently with regard to the likely effects of the proposed Teaching Excellence Framework (TEF)¹¹ being introduced to UK universities and the links of performance in TEF to the ability to increase fees (O'Leary, 2016). Some moot that this will enhance the role of teaching in research universities, (see, for example, Leach, 2015), however, any change is likely to be slow (Minsky, 2016).

The trends outlined above result in a divided academic community. Such divisions are not conducive to the organisation of the academic workforce towards the initiation of change to a more liberal education for accounting undergraduates, particularly when such changes are against the implied intention of the PABs and in contradiction of the policy of the university where they work. The change in the identity of academics also exacerbates the divisions between professional accountants and academics who, with quite different professional identities, find constructive ties difficult to forge, thereby perpetuating the status quo.

3.4.2. Identity of individual academics

The evidence at a macro level (presented above) suggests that accounting academic identity is not coherently focused towards changes in teaching practices; is this also the case at an individual level?

Boyce (2004, p. 579) points out that many teaching academics are a product of the existing 'conventional education programmes' who have 'been socialised into the existing system through their own education'. He emphasises the importance of identity for changing accounting education practices and claims that 'transformational education cannot take place unless academics themselves are transformed' (ibid. p. 580). He qualifies this criticism by stating that there are undoubtedly good education practices performed by faculty and by individual accounting lecturers which acquaint their students with liberal views of accounting (ibid). However, the environmental pressures highlighted in this paper suggest that this is through personal choice and seldom aligned to institutional policies.

When under pressure from institution policies it is likely that academics will identify with what they know as a researcher or as a professional accountant, especially when research excellence is rewarded, and vocational teaching is required for accreditation. For example, Windram (2005) identified that teaching academics (entering academia from the accountancy profession) see themselves foremost as accountants not as academics. Many academics are therefore unlikely to associate themselves with an identity that is allied to meeting the calls made in the literature for a liberal education allied with critical thinking, intellectual development and the fostering of values and attitudes, with less emphasis on the transfer of technical knowledge. This argument is affirmed by the renowned work on identity by Henkle (2000) who confirms that academic identity can be fluid and that there are three tenants to identity: the professional, the institution and the discipline. Applying Henkle's findings to the argument presented in this paper, it has been demonstrated that the profession has significant influence through the system of accreditation, that institutions are bound to a market environment that relies on league table position and accreditation, and that the discipline at a macro level is divided. It is thereby implied that it is the exception, rather than the rule that an accounting academic will identify with a liberal accounting education, in opposition to the trends promoted by the accountancy profession and their universities policies towards accounting degrees.

Bentall (2014 p. 37) explains that academic professionalism is developed 'on the job' and that most academics enter university life as 'experts in their discipline' and that there is 'no current requirement to train to teach prior to taking up an academic appointment'. This leads to a natural inclination for

academics to be defined by their specialisms, for example, research academics by their PhD and publication niches, and teaching academics to the accountancy professional and their vocational work experience. To the extent that identity changes, Bentall (ibid p. 30) argues that developing an identity as a teacher 'does not happen overnight' and that professional development programmes are essential to formulating change in identity towards a 'sense of community of practice as HE teachers'. Finally, Duff (2014, p.183) confirms the importance of identity to the change in accounting education by concluding that academic identity may 'provide the key to why so little synthesis work has been undertaken in accounting education'.

3.4.3. USA Pathways contrast

In the USA, the impediments at faculty level are acknowledged as lack of investment that promotes change, silo departmental structures, and bureaucratic processes that inhibit alterations to pedagogy and curriculum. The recommendations are to promote the role of teaching to research academics through training and improved status (recommendations 2 and 3) along with improving communication with the broader community and the promotion of accounting careers (Recommendations 5 and 6).

3.4.4. Possibility for change in the UK

At a macro level, a change has occurred in the demographics of the accounting education workforce. The change has created a divide between three types of accounting academic: traditional accountancy academics, new research academics and teaching-only academics. Each of these types of accounting academic has a different underlying identity, ranking and set of priorities. Teaching-only academics are lower ranking than research academics and are more likely to be familiar with vocational content-focused education (Boyce, 2004; Windram, 2005). Traditional accounting academics are ending their careers (Beattie and Smith, 2012). To replace the retiring academics universities are tending to recruit either research academics from the international resource base or teaching-only academics from the UK accountancy profession. The new research academics do not see the direction of the UK accountancy profession as their priority (Duff and Marriott, 2012).

The divisions in faculty at a macro level and the underlying identity of the individuals demonstrate that academics are not aligned as a cohesive group to argue for constructive change with PABs or to contradict the institutional policies of the universities where they work.

4. Discussion

This paper has consolidated the literature calling for the change to undergraduate accounting education in the UK. It has outlined the proposed changes, described the impediments to change and compared them to those identified in the USA's Pathways Commission (2012). The solutions put forward call on professional accountancy bodies (PABs), universities and academics to change university accounting education towards a focus that includes a liberal education ideology that develops student intellectual capabilities, exposing them to wider perspectives and promoting the critique of modern accountancy practice (Chambers, 1999; Amernic and Craig, 2004). The PABs instead call for improved professional competence covering a broad range of knowledge, skills, values and attributes (Flood, 2014). Academics acknowledge that the two positions are not mutually exclusive (Flood, 2014) and suggest that the differences can be reconciled by changes to the curriculum that accommodate the fundamental objectives of both camps (Wilson, 2011). The calls for a liberal approach allied to the development of generic skills associated with critical thinking, intellectual development and the fostering of values and attitudes, with less emphasis on the transfer of technical knowledge appear to meet the fundamental objectives of both camps. Within this context, the suggestion to realign accounting degrees to serve a unique role in a trainee accountant's educational journey with a distinct purpose from subsequent professional training (Paisey and Paisey, 2010; Wilson, 2011; Howieson et al., 2014) is compelling.

Central to this proposal is the agreement to a core curriculum and pedagogy that reconciles the views of PABs and academics, but compromises would be required. For example, academics would need to address the generic skills gap identified by the PABs and PABs would not be able to rely on universities to teach undergraduates the same level of technical knowledge currently accommodated by the existing system of accreditation. For change to occur in the UK, a strategy needs to be developed by the stakeholders to agree on the changes and to address the impediments to change.

In the USA the Pathways Commission (2012) has brought the stakeholders together to act in a coherent strategy for improvement. It suggests that a core curriculum for accounting education needs to be agreed, that improvements in pedagogy and teaching methods require funding, and that continuous evaluation should be promoted. The aim of the initiative is to develop a framework for accounting education that considers the wider remit of accountancy in society in its broadest sense. It has identified that the failure to change in the past is caused by impediments affecting each of the stakeholder groups and has created seven pathways to implement its

recommendations and to foster further evaluation and improvement. The impediments to change in the USA and the seven pathway recommendations are summarised in the following Table 2.

The recommendations that follow consolidate the solutions put forward in the UK in light of the framework proposed in the USA with a view to answering the first research question.

Table 2 - Impediments to change in USA university accounting education

USA - Issues identified by Pathways Commission:		
PABs Lack of engagement with academia and failure to attract a diverse workforce.	Institutions Over-importance given to research over appropriate accounting education.	Academic faculty Lack of investment in change, silo structures and bureaucracy.
<p>Seven pathways designed to tackle impediments:</p> <ol style="list-style-type: none"> 1. Collaboration of researchers, educators and practitioners to build a learned profession and to agree what constitutes a good accounting education. 2. Increase numbers of academics by expanding doctoral programmes. 3. Teaching to receive greater respect and reward. 4. Establish a core body of knowledge and education practice for accounting education. 5. Communication of the utility of accounting to the broader community and improve the diversity of entrants into the profession. 6. Enhance information flows to improve the job market for practitioners and accounting faculty. 7. Establish a process of continuing improvement by creating structures and mechanisms to sustain change in accounting education. 		

Source: Pathways Commission (2012)

4.1. RQ1 - What should be included in a programme of change for UK university accounting degrees?

It appears rational to base a programme of change in the UK on the template developed by the pathways proposed in the USA, modified to accommodate the structural differences in the way accounting education is organised between the two jurisdictions. Such a programme of change might include the proposals offered in Table 3.

Table 3 - Suggested programme of change for UK degree entrants

UK -What should be included in a programme of change for UK university accounting degrees?		
Curriculum	Pedagogy	Academic faculty
<p>Overhaul existing system of accreditation.</p> <p>PABs and academics to agree on a core curriculum for accounting education and minimum attributes for graduate entry into the accountancy profession.</p>	<p>Revise teaching and assessment methods to align to the objectives of the revised curriculum.</p>	<p>Align academics to the new curriculum and pedagogy through revised development, remuneration and recruitment.</p>

PABs and academics should work together to agree on the changes to the curriculum for UK university accounting education which would require an overhaul of the existing system of accreditation. Instead of the current restrictive curriculum (Hopper, 2013), the stakeholders would agree what should constitute core graduate knowledge along with a recommended set of attributes that entrants into the accountancy profession should possess (Paisey and Paisey, 2010). Such an initiative would also need to consider the core skills required of non-relevant graduates as a prerequisite to their entry into the accountancy profession (Gray et al., 2001). Secondly, pedagogy and assessment should be developed within the paradigm of large cohorts and internationalisation that moves university teaching away from the didactic delivery of vocational materials (Hopper, 2013) towards a new curriculum and pedagogy that meets the central recommendations of PABs and academics. Finally, the identity of academics teaching on accounting degrees in the UK should be evaluated and realigned. The development of accounting academics, their remuneration packages and the recruitment of new academics into accounting faculty should be revised to align all academics teaching on accounting programmes towards a strategy focused on the revised core accounting curriculum and new pedagogy.

For a programme of change to progress in the UK, similar to the precedent set in the USA, the impediments to change need to be acknowledged and addressed. The next section focuses on the second research question to discuss this issue.

4.2. RQ 2 - What are the impediments to the change to UK university accounting degrees?

This paper has argued that for change to occur in UK undergraduate accounting education impediments in the following three areas need to be resolved: (1) Interface between professional accountancy bodies (PABs) and university academics; (2) Impact of institutional policies on accounting

degrees; (3) Identity of UK university accounting academics. Table 4 provides a summary of the impediments.

Table 4 - Impediments to the change in UK university accounting education

UK - barriers to change identified in this article		
The interface between PABs and university academics	The impact of institutional policies on accounting degrees	The identity of accounting academia
<p>Non compulsory nature of accounting degrees leads to a failure to acknowledge the academic views on change.</p> <p>Complexity of having 7 UK PABs and of the university sector.</p>	<p>Financial demands lead to a reliance on PAB accreditation and research ranking for the recruitment of large cohorts.</p> <p>Change agenda proposed in literature not acknowledged.</p>	<p>Traditional accounting academics retiring.</p> <p>Many new research academics unconcerned about accountancy profession.</p> <p>Teaching only academics seldom identify with liberal education agenda for accounting.</p>

4.2.1. The interface between UK PABs and UK university academics

The accountancy profession in the UK does not rely on accounting degrees as essential pre-requisites to professional accountancy training (Calhoun and Karreman, 2014). Academics thereby have restricted negotiating power when it comes to arguing for changes to the curriculum. The PABs through their accreditation programmes, by implication, send a signal that the transfer of vocational knowledge is the primary function of accounting degrees and (in their role as representatives of employers) that this should be supplemented with enhanced workplace skills. Academics, tied to university requirements to attract large cohorts of students where the amount of accreditation is important for marketing, are compelled to continue delivering the restrictive technical curriculum and assessment processes required by PAB accreditation. Institutional complexity exacerbates the situation. There are seven PABs⁶, each with different approaches to working with universities and accrediting accounting degrees. There are two major types of university (research and teaching) operating in four countries (Stoner and Sangster, 2012) with varying approaches to undergraduate degrees (England, Wales, Scotland and Northern Ireland), creating even further complexity. The absence of a forum to debate the purpose and structure of degree entry into the accountancy profession perpetuates the status quo. Also, the lack of a coordinated approach to accounting degrees adds complexity, obstructing the coordination of initiatives to change education methods to align them to the suggestions made in the literature.

4.2.2. The impact of institutional policies on UK accounting degrees

The ability of UK universities to alter accounting curriculum or to fund improvements to pedagogy are obstructed by the necessity to operate in a market environment where attracting large cohorts of students to accounting programmes is important for university finances (Hopper, 2013). The amount of PAB accreditation and the influence of research on league table position are critical to the success of accounting degree programmes (measured in terms of financial contribution to university funds). Many decision makers in universities are oblivious to (or choose to ignore) the academic calls to change accounting education. Changes to accounting programmes could adversely affect student recruitment, and pedagogical changes would potentially add costs to constrained university finances. Subsequently, universities are unlikely to make change at an individual institutional level; such action would be out of line with other competing universities. An initiative similar to that being taken in the USA, to invest in resources to improve pedagogy and teaching methods, is thereby unlikely to be initiated by university management in the existing paradigm without stimulation from a wider programme of change.

4.2.3. The identity of UK university accounting academia

In many regards, the identity of the accounting academics in UK universities is a symptom of the absence of PAB coordinated engagement in university accounting education and institutional inertia within universities towards change in accounting education. It appears that, in parallel with the warnings about negative trends in accounting university education in the UK over the past three decades (commencing with Zeff, 1989), there has been a major change in the demographics of accounting academics. This has resulted in the recruitment of research academics who have fewer associations with the accountancy profession; along with the hiring of teaching only academics from the profession, who are often unaware of the arguments to change accounting education promoted in the literature. In the overall institutional framework prevalent in the UK, the co-coordination of the three main categories of academics (traditional accounting researchers, new PhD researchers, and teaching-only academics) towards a cohesive force that aligns to the change in accounting education is unlikely to occur without the direction from a wider programme of change. Consequently, the identity of academics teaching on accounting degrees in the UK is an impediment to change in its own right.

4.3. Closing comment

Based on an extensive literature review, and in consideration of the changes implemented in the USA, the issues addressed in this paper are relevant and worthy of consideration. To address the issues identified in the paper, the accounting profession, universities and academics in the UK are urged to engage in the debate on the appropriateness and utility of university accounting education in the UK and to embark on a programme of evaluation and change.

Notes

1. Peter Wolnizer is Chairman of the International Accounting Education Standards Board, responsible for developing accounting education standards applicable to PABs across the world.
2. Research Assessment Exercise (RAE) is a precursor to the Research Excellence Framework (REF). An academic included in the REF (formally the RAE) is said to be REFable.
3. The American Accounting Association (AAA) and the American Institute for Certified Public Accountants (AICPA) sponsor the Pathways Commission (2012).
4. In USA and Australia, for example, an accounting degree is a mandatory requirement prior to taking PAB examinations.
5. Secondary school is a term often used in the UK for high school.
6. There are seven professional accountancy bodies (PABs) in the UK: the Institute of Chartered Accountants of England and Wales (ICAEW), the Institute of Chartered Accountants in Scotland (ICAS), Chartered Accountants Ireland (CAI) - which operates in North Ireland a part of the UK, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Public Finance and Accountancy (CIPFA), the Chartered Institute of Management Accountants (CIMA) and the Association of International Accountants (AIA).
7. This historic split between 'teaching' universities and 'research' universities results from when polytechnics, specialising in vocational subjects, were granted university status in 1992. Subsequently, they are often referred to as post-1992 'teaching' universities. Pre-1992 universities, in contrast, are known as 'research' universities.
8. Students graduating from first degrees in Business and Administrative studies 2014/15 total 35,620 (HESA, 2016a). Graduates from Big-4 programmes in 2014/15 are estimated to be less than 250 (ICAEW, 2017).
9. All UK PABs offer accreditation to universities independently of each other (Ellington and Williams, 2015). ICAEW accredits circa 75 universities (the 'research' universities, roughly half the sector). ICAS has accreditation mainly with Scottish universities and a few England universities. CAI accredits universities in Ireland and Northern Ireland. ACCA has accreditation with all UK universities bar a few. CIMA accreditation is also available for most universities. Only a few universities take up CIPFA and AIA accreditation.
10. Full-time International students enrolments onto courses in business and administrative studies amounted to 30.2% of Higher Education enrolments in 2014/15 (HESA 2016b).

11. The Higher Education Funding Council for England (HEFCE) is implementing the Teaching Excellent Framework (TEF) from 2016/17 for universities in England (HEFCE, 2017).

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