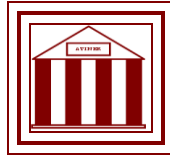


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**An Analysis of Accounting
Academics' Awareness of, and
Ability to Deliver, Pervasive
Qualities and Skills**

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An Analysis of Accounting Academics' Awareness of, and Ability to Deliver, Pervasive Qualities and Skills

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Abstract

Globally, accounting bodies have moved away from a purely knowledge-based syllabus. Accounting academics are faced with the challenge of ensuring that aspirant professional accountants are equipped not only with specific competencies (technical competencies), but also with pervasive qualities and skills (non-technical competencies). Questions regarding academics' ability to deliver the latter component are being raised. This study aims to investigate accounting academics' perceptions on the awareness of, and the ability to deliver, pervasive qualities and skills to aspirant professional accountants. The data was collected through questionnaires sent to accounting academics at SAICA-accredited academic programmes. The findings revealed that academics are aware of the expectation to deliver these competencies. However, they hold the view that they are not best suited to ensuring that aspirant professional accountants are equipped with these competencies. The findings of this study create a platform for continuing discussion among accounting academics on how they can equip aspirant professional accountants with pervasive qualities and skills.

Keywords: Academics; academic programme; competencies; delivery; non-technical skills; pervasive qualities and skills; and transfer

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1. Introduction

Recent years have seen a move away from purely specific competencies to incorporating pervasive qualities and skills in accounting bodies' qualification frameworks. Consistent with the International Federation of Accountants (hereafter IFAC), the South African Institute of Chartered Accountants (hereafter SAICA) in 2008 developed a Competency Framework (hereafter CF) that details professional competencies (specific competencies and pervasive qualities and skills) that need to be attained by aspirant professional accountants before entry into the profession. These competencies form the foundation of the qualification model, the latter component of which is relevant to this study.

By implication, accounting academics are now being tasked to deliver not only specific competencies, but also pervasive qualities and skills to aspirant professional accountants. With this added pressure on academics, the question arises: are academics aware of SAICA's CF, and do they have the ability to transfer these competencies to aspirant professional accountants?

The rest of the paper is organised as follows: section two provides a historical background to the importance of pervasive qualities and skills, and the difficulty faced by academics in transferring these competencies. Section three deals with the research methodology by providing an overview of the research instrument, population and response rate. Section four reports on the empirical results, while section five provides the final recommendations and conclusions of the study.

2. Literature review

In the 1980s academics and practitioners in the accounting profession came together to formulate changes in university accounting teaching and learning processes, since aspirant professional accountants could not be expected to know every rule, regulation and technique (American Accounting Association (hereafter AAA), 1986, as quoted in Adler & Milne, 1995: 105; Sundem, 1999: Chapter 1; Cotton, Rainsburg & Scott, 2002: 3). In Sundem's (1999: Chapter 1) words, 'rules, regulations and techniques have a short half-life, and it is getting shorter as the pace of change accelerates'. Subsequent to this, in 1986 the Bedford Report voiced academics' unease with graduates' ability to communicate and to solve problems (Cotton, *et al.*, 2002: 3). In 1989, international accounting firms urged academics to reconsider their academic programmes in light of changes in the profession (Big Eight White Paper, 1989, as quoted in Adler & Milne, 1995: 105; Cotton, *et al.*, 2002: 3). This resulted in the formation of the Accounting Education Change Commission (hereafter AECC) facilitating improvements in accounting teaching and learning practices (Beattie, Collins & McInnes, 1997: 2; Sundem, 1999; Cotton, *et al.*, 2002: 3).

There was considerable debate in the accounting literature around the changing skills set required for professional accountants. Professional bodies, academics, employers and accounting recruiters all supported a move away from purely specific competencies to including pervasive qualities and skills in the accounting curriculum (Puxty, Sikka & Willmott, 1994: 79; Bougen, 1994, as quoted in Francis, Mulder & Stark, 1995; Kedslie, Simon & Tew, 1997: 59; Certified Professional Accountants (hereafter CPA), 1998: 6; Thomas, 2000: 1; Dierick & Dochy, 2001: 307/308; Bolt-Lee & Foster, 2002: 34/35; Harvey, 1997: 63, as quoted in Cargill, Gammie & Gammie, 2002: 63; Barsky, Massey & Thibodeau, 2003: 131; Gammie & Lines, 2004: 3; Gabbin, 2002, as quoted in Anderson & Cunningham, 2005: 4; Benko & Weisberg, 2007: 27; Maubane, 2007: 1/2; Beard & Schweiger, 2008: 230; Smith & Briggs, 1999, as quoted in Jeacle, 2008: 1299; Houghton & Proscio, 2001: 5, as quoted in Brungardt, 2009: 37; De Villiers, 2010: 2; IFAC, 2010: 6; Jackling & Watty, 2010: 3/4; Vandiar, 2010: 22).

Statements such as 'the accountant of the future cannot be a person of mere numbers, but must incorporate accounting as a language of business in all professional endeavours' were made (Bolt-Lee & Foster, 2002: 39). Accountants can no longer be seen as merely 'scorekeepers' (Puxty, *et al.*, 1994: 79) and 'must develop knowledge, skills and competencies' (Byrne, Flood & Willis, 2004: 451). The accounting profession sought intelligent, innovative and open-minded business leaders (Kedslie, *et al.*, 1997: 60; Institute of Chartered Accountants of England and Wales (hereafter ICAEW), 2002: 3).

The argument was advanced that academics were not providing the competencies required by employers and the profession (Adler & Milne, 1997: 191; Anes, Hassall, Joyce & Montana, 2001: 299) and that there was a gap between competencies taught at university and those needed in the workplace (Sundem, 1999: Appendix B; Brungardt, 2009: 8). Moreover, students were not being prepared for the business world (Albrecht & Sack, 2000: 43).

Donelan and Philipich (2002: 108, 110, 116) examined CPA candidates' satisfaction with the preparation of certain competencies at university. They used a seven-point Likert scale, where one indicated 'very dissatisfied', four 'neutral' and seven 'very satisfied'. Among the candidates were master's in accounting students and undergraduate accounting students. For the pervasive qualities and skills mean satisfaction ratings of 5.90, 5.88 and 5.31 were obtained for interpersonal skills, communication skills and leadership skills respectively for master's in accounting students, while mean satisfaction ratings of 5.44, 5.45 and 4.95 were obtained for the undergraduate accounting students. It must be noted that accountants do not have to complete a master's degree to qualify as professional accountants. The undergraduate accounting students were therefore less satisfied with their preparation for these competencies than their master's counterparts.

With regard to ethical behaviour, some blamed academics for the increase in corporate scandals (Russell & Smith, 2003, as quoted in Dosch & Wambganss, 2006: 250; Williams, 2002, as quoted in Madison & Schmidt,

2006: 99), while others argued that several parties had a role to play in professional accountants' ethical standing (Dosch & Wambsganss, 2006: 250). Clikeman (2003: 80) argued that the incorporation of ethics into an accounting curriculum could reduce the incidence of scandals, and, accordingly, more emphasis should be placed on including ethics in accounting curricula (Waldmann, 2000: 23; Ferrell & Gresham, 1985 and Hunt & Vitell, 1986, as quoted in Wu & Yang, 2009: 336).

Universities have added ethics to their academic programmes, but how this should be addressed (Whetstone, 1998, as quoted in Bampton & Cowton, 2002b: 279; Adkins & Radtke, 2004: 279; Phillips, 2005, as quoted in Berardino & Hall, 2006: 408) and whether it could actually be taught was deliberated (Whetstone, 1998, as quoted in Bampton & Cowton, 2002b: 279; Gaa & Thorne, 2004: 1). It was also remarked that very little was known about the actual teaching of ethics (Cotter & O'Leary, 2000: 113; Bampton & Cowton, 2002a: 53).

In light of these changes in the accounting profession, in 2003 IFAC developed a set of education standards, including professional knowledge, professional skills and professional values, ethics and attitudes. In response to the changes in the accounting profession and the development of IFAC's education standards, SAICA and other professional bodies globally also moved away from a knowledge-based syllabus to a qualification model incorporating both specific competencies and pervasive qualities and skills.

Universities are facing enormous pressure to change their accounting programmes as a result of changes in the profession (AECC, 1990, as quoted in Kirstein & Plant, 2011: 3). Academics are being challenged to equip aspirant professional accountants with the changing skills set as required in the profession (Davey, Haigh & Kelly, 1999: 328; Sundem, 1999: Chapter 1; Boyce, Kelly, Williams & Yee, 2001: 37, 39; De Lange, Gut & Jackling, 2006: 366; Braun, 2004, as quoted in Drennan & Kavanagh, 2008: 280/281).

Some authors suggest that university education is where pervasive qualities and skills are naturally developed (Hyland, 1994, as quoted in Gammie & Kirkham, 2008: 362): 'the education system is the foundation on which every profession builds its quest for excellence and service' (ICAEW, 2002: 2). On the other hand, others aver that workplace environments have a bigger impact in the development of pervasive qualities and skills (Wimbush & Shepard, 1994, as quoted in Cooper, Dellaportas, Jackling & Leung, 2007: 928/929).

Furthermore, the difficulty academics have in addressing pervasive qualities and skills are mirrored in the accounting literature. Competencies relate to character and personality traits and are therefore more difficult to develop and assess (Spencer & Spencer 1993, as quoted in Monk, 2001: 48; Cargill, Gammie & Hamilton, 2010: 18). In addition, competencies are difficult to measure because of their intangible nature (AAA, n.d.: Section 9.4). In Negash's (2011: 5) words, 'how competency in soft skills is going to be assessed is even more interesting'.

Nevertheless, regardless of the difficulty in transferring these competencies, SAICA has explicitly conveyed that academics have to equip aspirant

professional accountants with all the competencies detailed in the CF, before entry into the profession.

To date, no research has been conducted on the views of individual accounting academics at SAICA-accredited academic programmes on their awareness of, and their ability to, deliver pervasive qualities and skills. Thus, the views of academics were sought in this regard.

3. Research methodology

The literature review above detailed the importance of pervasive qualities and skills to ensuring that professional accountants are competent at entry point into the profession. Thus, the views of accounting academics at SAICA-accredited academic programmes were sought on their awareness of, and their ability, to transfer the pervasive qualities and skills.

The literature review was conducted up until the end of December 2011. The empirical work, which formed the next phase of the study, was performed subsequent to this date. Consequently, a two-pronged methodology was followed.

Research instrument

A web-based questionnaire was used in this study. A dedicated uniform reference (hereafter URL) was set up on a website. An email containing the link to the URL, the objective of the questionnaire, and how to complete the questionnaire was sent to academics.

The questionnaire consisted of two sections of mostly closed-ended questions of a quantitative nature. Comments boxes were included at the end of each section, which comprised the qualitative aspect of the questionnaire.

Section one solicited the views of academics on the extent to which they are aware of SAICA's CF, and the pervasive qualities and skills detailed therein (Table 4.1). Section two sought to gain the perceptions of academics on their ability to deliver the pervasive qualities and skills to aspirant professional accountants (Table 4.2). Likert-scale-type questions were used in both sections.

Population and response rate

A census was conducted, given that the empirical study focused on all academics providing instruction to aspirant professional accountants at SAICA's accredited academic programmes (SAICA, 2012).

The response rate was 43.1%, based on 199 completed questionnaires. This is considered sufficient for the purpose of this study, given that this is higher than other web-based questionnaires performed in South Africa (Eiselen & Nkoutchou, 2012: 37).

It must be noted that none of the questions in the questionnaire were compulsory, and participants could refrain from answering a particular section, or questions in a section. For that reason, participants did not necessarily answer all of the questions. Therefore, the totals will not always agree with the

completed questionnaires figure of 199. This will be noticeable for the sections or questions below, depending on whether participants answered the questions or not.

4. Purpose of the questionnaire

The importance of pervasive qualities and skills to the profile of professional accountants has been detailed in the literature review. Academics are expected to equip aspirant professional accountants with the competencies detailed in the CF, before entry into the profession. As a result, the questionnaire which was distributed three years subsequent to SAICA developing its CF solicited the views of academics on their awareness of and their ability to deliver pervasive qualities and skills to aspirant professional accountants. The results of the questionnaire will be presented in section 4.1 and 4.2 below.

Accounting academics' awareness of SAICA's CF and the pervasive qualities and skills

In the first section of the questionnaire, a five-point Likert scale was used and participants were asked to rate the statements as presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; and 5 = agree completely.

Table 4.1. *Accounting academics' awareness of SAICA's CF and the pervasive qualities and skills (n = 199)*

As a lecturer ...	1	2	3	4	5	n	M	Md	SD
1. I am familiar with the content of SAICA's Competency Framework	4	12	40	76	66	198	3.95	4.0	0.98
2. I am familiar with the pervasive qualities and skills as detailed in SAICA's Competency Framework	6	17	36	81	59	199	3.85	4.0	1.04
3. I am expected to deliver pervasive qualities and skills to aspirant professional accountants in my course/module	2	8	34	81	74	199	4.09	4.0	0.89
4. I am equipped to deliver pervasive qualities and skills to aspirant professional accountants in my course/module	4	21	44	86	43	198	3.72	4.0	0.99

Key: C = M = Mean; Md = Median; and SD = Standard deviation

The findings indicate that academics are familiar with the CF, as indicated by the mean score of 3.95. To a slightly lesser extent (mean = 3.85), academics have indicated that they are familiar with the pervasive qualities and skills as detailed in the CF. Furthermore, as indicated by the mean score above (4.09) academics are aware that they are expected to deliver the pervasive qualities and skills. From the fourth question above, it is apparent that the academics are of the opinion that they are less equipped to deliver pervasive qualities and

skills in their course/module (mean = 3.72) in comparison to the prior three questions.

Accounting academics' views on their ability to deliver pervasive qualities and skills

In the second section of the questionnaire, the same five-point Likert scale, as presented above, was used by participants to rate the statements set out below.

Table 4.2. *Accounting academics' views on their ability to deliver pervasive qualities and skills (n = 162):*

	1	2	3	4	5	n	M	Md	SD
1. Aspirant professional accountants can acquire/develop pervasive qualities and skills in the course/module I teach	3	11	68	49	31	162	3.58	3.00	0.94
2. Pervasive qualities and skills can be taught at university, similar to specific competencies	9	27	64	36	7	143	3.03	3.00	0.95
3. Lecturers at university are best suited to deliver pervasive qualities and skills to aspirant professional accountants	16	52	51	20	4	143	2.61	3.00	0.96
4. Students can attain professional competence at university	24	43	45	27	4	143	2.61	3.00	1.06

Key: C = M = Mean; Md = Median; and SD = Standard deviation

The findings for the first question indicate that the majority of academics (42.0%) 'agreed to a moderate extent' that aspirant professional accountants can acquire/develop pervasive qualities and skills in their course/module. Table 4.1 dealt with whether or not academics felt they were equipped to deliver pervasive qualities and skills. The majority of academics (43%) 'agreed to a large extent' that they are equipped to deliver candidates with competencies. Consequently, the majority of academics are of the viewpoint that they are equipped to transfer competencies (mean = 3.72) (see Table 4.1), but to a slightly lesser extent feel that their candidates will acquire/develop these competencies in their course/module (mean = 3.58).

With regard to question two, the majority of academics (71%) either 'agreed to a moderate extent' or to a 'large extent' that pervasive qualities and skills can be taught at university. However, only 5% of academics 'agreed completely' with the question. Nonetheless, SAICA has expressly stated that academics are expected to address all competencies in the course of their academic programmes.

Similarly, in question three, the majority of academics (36%) did not feel that lecturers are best suited to deliver pervasive qualities and skills. This is also evidenced by the low mean score of 2.61. There are also diverse views as to whether students can attain professional competence at university, as indicated by the mixed selection of options by academics and a mean score of only 2.61.

A valuable comment was received from one of the academics in the comments box at the end of the section: 'I think there is a need for a platform for lecturers to share methods or techniques that they have found to be successful in terms of delivering pervasive qualities and skills to students, especially in larger classes'.

5. Conclusions and recommendations

The purpose of this study was to provide insight into the views of accounting academics at SAICA-accredited academic programmes on their awareness of, and their ability to transfer, pervasive qualities and skills. From the literature review, it emerged that academics are deemed responsible for ensuring that aspirant professional accountants are equipped with pervasive qualities and skills at entry point into the profession.

A significant concern was the results of the empirical work. The results suggest that academics are aware of SAICA's CF and the competencies detailed therein. However, academics hold the view that they are not best suited to ensuring that aspirant professional accountants are equipped with these competencies.

From this it is clear that a greater awareness needs to be created among academics that the onus for the delivery of pervasive qualities and skills rests predominantly on them. It is therefore recommended that the head of the academic programme should emphasise to academics that the task of ensuring that aspirant professional accountants are equipped with competencies rests largely on them. Professional bodies such as SAICA should be stronger in their message that the responsibility for the transfer of all competencies rests with academics. The findings detailed above create a platform for continuing discussion among accounting academics on how they can equip aspirant professional accountants with pervasive qualities and skills.

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