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# Quality in accounting education: what say the academics?

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## Abstract

**Purpose** – To provide a view of quality in accounting education from the perspective of a critical stakeholder group – academic accountants. The identification of this view adds to the growing discussions around quality, and how it is assured in higher education.

**Design/methodology/approach** – Applying a framework for defining quality in higher education to an accounting context, a postal survey questionnaire was sent to academic accountants at 39 Australian universities to gather data about their views of quality in accounting education.

**Findings** – Academic accountants view quality, as currently defined and promoted in their immediate working environment, differently to their views about how quality should be defined and promoted. As a consequence, quality assurance and improvement systems may be currently designed to assure quality that is promoted in accounting education, rather than quality that ought to be promoted.

**Research limitations/implications** – Using a postal survey to gather data on the complex issue of “quality” might not always provide the richness of data that may be collected during face-to-face survey interviews.

**Practical implications** – The findings of this study provide valuable input into the discussion around the design of quality assurance and improvement systems in higher education generally, and for accounting education specifically.

**Originality/value** – In the absence of any previous empirical research that has sought to identify these perceptions, the findings fill the gap in the literature by clearly identifying the views of quality in accounting education from a key stakeholder group – academic accountants.

**Keywords** Accounting education, Quality, Higher education

**Paper type** Research paper

## Introduction

The aim of this paper is to report the findings of empirical research that addresses the following research question:

What are academic accountants’ views about quality in accounting education?

This primary research question is expanded to enable a consideration of academic accountants’ beliefs (what is occurring in their workplace) and attitudes (what ought to be occurring in their workplace) with respect to quality in accounting education.

Perhaps not surprisingly, defining quality in any context is not an easy task. In an educational environment, the complexities are heightened. To address the research question in this paper, the theoretical model for defining quality in higher education, devised by Harvey and Green (1993) is applied in an accounting higher education context.

Using a postal survey approach, the views of academic accountants from 39 Australian universities were investigated from two perspectives – beliefs (what is currently occurring) and attitudes (what ought to be occurring).



The findings suggest that academic accountants hold different views when their beliefs and attitudes are compared. That is, academic accountants view quality in accounting education, as currently defined and promoted in their school/department, differently from their views about how quality should be defined and promoted.

These findings provide further insights, for those charged with the responsibility of developing internal quality assurance policies and systems, about the views of one critical stakeholder group-academics.

### **Quality in higher education**

Several authors refer to quality in specific ways, including: a creature of political fashion (Becher, 1999), multi-faceted (Frazer, 1992), elusive (Neave, 1994), contentious (Taylor *et al.*, 1998) and slippery (Harvey and Green, 1993). Vroeijenstijn (1990, p. 24) suggested that: "Although it remains necessary to strive for a good description of quality and aspects of quality, the lack of definition is no reason not to pay attention to quality".

Various definitions of quality in higher education began to emerge in the mid to late 1980s including: "Quality is fitness for purpose" (Ball, 1985, p. 96); and "Quality is determined by the degree to which previously set objectives are met" (de Groot 1983, cited in Vroeijenstijn, 1992, p. 112). Further, quality has been discussed in terms of a notion of value-added (McClain *et al.*, 1989; Barnett, 1988). Various methods of defining or categorising ways of thinking about quality have evolved in the literature. One particular approach that has gained prominence is referred to as "the stakeholder approach".

### **A stakeholder perspective of quality**

A stakeholder approach to issues of quality in higher education recognises the potential for a number of different perspectives of quality to be defined in the higher education environment. These perspectives reflect the views of a variety of stakeholders who, it is claimed, have legitimate authority to voice their perspectives (Vroeijenstijn, 1990, 1992; Middlehurst, 1992).

Further, Vroeijenstijn (1995), in a discussion of quality assurance in medical education, stated his initial thoughts that quality is in the eye of the beholder and any definition of quality must take into account the views of various stakeholders. For example, governments may define quality in terms of attrition rates, throughput and pass/fail percentages; the profession may define quality in terms of skills and attributes developed during the period of study; students may consider the concept more in terms of individual development and preparation for a position in society; and academics may define quality in terms of transfer of knowledge, good academic training and a good learning environment (Vroeijenstijn, 1995, p. 60).

Definitions of quality were discussed further by Harvey and Green (1993) in their paper titled: "Defining Quality". The authors contend that "this is not a different perspective on the same thing but different perspectives on different things with the same label". The categories or perspectives of quality are discrete, but interrelated ways of thinking about quality provide a definition of quality that recognises multiple stakeholder perspectives. Quality can be viewed as: exceptional, perfection (or consistency), fitness for purpose, value for money or transformation (Harvey and Green, 1993).

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The framework provided by Harvey and Green (1993) is a rigorous attempt to clarify how various stakeholders view quality. These five categories of quality, modified in some instances, have since been referred to, and/or employed as a framework for research and discussion around stakeholder conceptions of quality in higher education. In a reference to Harvey and Green (1993), Newton (1999, p. 66) suggests “their framework draws together the differing concepts and approaches used in current arguments about how quality in higher education might be assessed”.

The framework has also been used by authors in their investigation of quality in a number of disciplines including physiotherapy (Clouder, 2000) and geography (Johnston, 1994; Chalkley, 1998).

In this paper, the Harvey and Green (1993) model is applied to an accounting context in higher education. Each category or definition of quality is briefly defined as follows.

- *Exception*. Distinctive, embodied in excellence, passing a minimum set of standards.
- *Perfection*. Zero defects, getting things right the first time (focus on process as opposed to inputs and outputs).
- *Fitness for purpose*. Relates quality to a purpose, defined by the provider.
- *Value for money*. A focus on efficiency and effectiveness, measuring outputs against inputs. A populist notion of quality (government).
- *Transformation*. A qualitative change; education is about doing something to the student as opposed to something for the consumer: includes concepts of enhancing and empowering: democratisation of the process, not just outcomes.

Using a modified Harvey and Green model, Lomas (2002) surveyed senior managers in UK universities (pro vice chancellors, vice-principals, deans and academic registrars) when investigating their perspectives of quality in higher education. The category omitted from the model was perfection/consistency. Lomas (2002) justified the omission on the basis that perfection, as defined by Harvey and Green (1993), is about flawless consistency of a product or service – a definition akin to that employed using a total quality management (TQM) framework of zero defects. Clearly, he argues, higher education is not in the business of producing like-minded, homogeneous graduates.

In summary, attempts to define quality in higher education have resulted in a variety of labels being attached to the concept, yet similar explanations of the concept are evident. That is, quality in higher education, in its various guises, is often referred to in terms of: efficiency, high standards, excellence, value for money, fitness for purpose or customer focused.

To a lesser extent, a notion of quality as transformation and/or value added is discussed in the literature. Harvey (1994) considers this issue with reference to transformation as a “meta-quality concept”, possibly operationalised by the other four concepts defined by Harvey and Green (1993) – excellence/high standards, perfection, fitness for purpose and value for money. However, while acknowledging this potential, Harvey asserts that these operationalisations are not the ends in themselves, but simply part of a notion of quality as transformation. In a later publication, he suggests: “They are, though, inadequate operationalizations, often dealing only with marginal aspects of transformative quality and failing to encapsulate the dialectical process” (Harvey and Knight, 1996, p. 15).

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## Method

Investigating how stakeholders perceive quality – a value laden concept – is not an easy task and perhaps explains why little has appeared in the literature around how academic accountants view quality in accounting education.

A primary aim of this research is to provide findings that are not only of interest to, but attract the attention of administrators and policy makers. In the current higher education context, this may require reporting research findings in a quantitative format that is more easily digested by these groups. Mindful of this aim, a postal survey of academic accountants currently working in Australian universities was undertaken in May 2003. For the purpose of this research, an academic accountant is defined as: “an academic currently involved in accounting education at an Australian university”.

The Wiley Directory of Accounting (2002-2003) was identified as the appropriate data-base for the research. The directory is a publicly available data-base which contains information on academics teaching in accounting and related disciplines (such as finance and company law) at all the universities in Australia and New Zealand. The directory is ordered alphabetically and arranged under headings of the University’s school/department. The listing has been in existence for approximately ten years and is updated annually via a request from Wiley to the relevant school or department. The Directory is a respected publication in higher education in Australia, providing authoritative data compiled locally and provides information about business academics not available in other publications. Responses were received from 231 academic accountants from 36 Australian universities.

## Quality in accounting education

To answer the research question – What are academic accountants’ views about quality in accounting education? Two aspects are considered. First, the beliefs and attitudes of respondents about the attributes of quality in accounting education are examined. Second, the beliefs and attitudes of respondents about an overall view of quality in accounting education are considered.

### Attributes of quality in accounting education – beliefs and attitudes

In the postal survey, 12 attributes of quality in accounting education were listed and a five-point Likert scale was employed to gather responses. The 12 attributes are developed by deconstructing the Harvey and Green (1993) framework for defining quality in higher education. Table I sets out three results for respondent beliefs and three results for respondent attitudes. They are the mean score; the mean rank; and the percentage of respondents who agreed/strongly agreed with the listed attributes.

In terms of respondent beliefs (what is currently occurring), Table I reveals, the attribute ranked 1 is designing a program to suit the requirements of the accounting profession. With 91 per cent level of agreement, this attribute was clearly favored by respondents as the primary attribute of quality in accounting education currently promoted in their schools/departments. Compliance driven documentation was ranked 2 with 66 percent level of agreement.

At the opposite end of the rankings the following is evident:

- designing a course to suit the requirements of academics is ranked 10 (46 percent agreed);

**Table I.**  
Attributes of quality in  
accounting education –  
mean responses (beliefs  
and attitudes)

	Beliefs			Attitudes		
	Mean	Rank	Agree/St agree (percent)	Mean	Rank	Agree/St agree (percent)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Designing a program/course to suit the requirements of – the accounting profession	4.23	1	91	3.95	6	81
2. Compliance driven documentation	3.81	2	66	2.61	11	17
3. Designing a program/course to suit the requirements of – university administrators	3.56	3	55	2.47	12	17
4. Ensuring the desired quality, however defined, is achieved	3.54	4	62	4.40	3	90
5. Value for money	3.47	5	54	3.87	7	71
6. Caring for students	3.38	6	51	4.27	5	88
7. Students achieving high academic standards	3.38	7	51	4.47	2	94
8. Empowering the learner	3.37	8	48	4.48	1	93
9. Transformation of the learner	3.32	9	42	4.32	4	85
10. Designing a program/course to suit the requirements of – academics	3.24	10	46	3.87	7	70
11. Designing a program/course to suit the requirements of – government	3.24	11	38	2.91	10	31
12. Distinctive student achievement: unattainable for most	3.11	12	30	3.68	9	57

- designing a course to suit the requirements of government is ranked 11 (38 percent agreed); and
- distinctive student achievement is ranked 12 (30 percent agreed).

Respondent attitudes (what ought to be) show a different picture. Column 5 reveals the attributes in the top 5 mean ranks and column 6 the level of agreement from the respondents.

- students achieving high academic standards – ranked 1, 94 percent level of agreement;
- empowering the learner – ranked 2, 93 percent agreement;
- ensuring the desired quality, however defined, is achieved – ranked 3, 90 percent agreement;
- transformation of the learner – ranked 4, 85 percent agreement;
- caring for students – ranked 5, 88 percent agreement
- designing a program/course to suit the requirements of the accounting profession – ranked 6, 81 percent agreement.

At the opposite end of the rankings are:

- compliance driven documentation – ranked 11, 17 percent agreement; and
- designing a program/course to suite the requirements of university administrators – ranked 12, 17 percent agreement.

Key differences in responses outlined in Table I are compared in Table II.

Table II shows that:

- designing a program/course to suit the requirements of the accounting profession is ranked 1 in terms of beliefs and 6 in terms of attitudes;
- compliance driven documentation is ranked 2 as an attribute of quality currently promoted and ranked 11 as an attribute that ought to be associated with quality;
- designing a program/course to suit the requirements of university administrators is ranked 3 as an attribute of quality currently promoted and ranked 12 (last) as an attribute that ought to be associated with quality in accounting education;
- students achieving high academic standards is ranked 7 in terms of beliefs and 2 in terms of attitudes;
- empowering the learner is ranked 8 as an attribute of quality promoted in the current environment, and ranked 2 in terms of an attribute that ought to be associated with quality;
- transformation of the learner is ranked 9 in terms of beliefs and 4 in terms of attitudes.

These differences indicate that academic accountants have markedly different views about the attributes of quality in accounting education currently portrayed (beliefs) in their school/department and what they consider ought to be the attributes of quality in accounting education (attitudes).

### **An overall view of quality in accounting education: beliefs and attitudes**

The second aspect of this analysis is identifying respondent beliefs and attitudes about an overall view of quality in accounting education. Four categories of quality, originally defined by Harvey and Green (1993) were used to investigate quality in an accounting education context. Like Lomas (2002), the category omitted from the model was perfection/consistency on the grounds of it lacking applicability to the higher education context.

Table III shows a summary of responses.

Based on mean responses, respondents ranked fitness for purpose 1 (70 percent level of agreement), and value for money 2 (63 percent agreement), when asked how quality in accounting education is currently promoted in their schools/departments. Excellence is ranked 3 with a lower level of agreement (41 percent) and transformation 4 with a much lower level of agreement (29 percent).

	Beliefs		Attitudes	
	Mean (1)	Rank (2)	Mean (3)	Rank (4)
1. Designing a program/course to suit the requirements of – the accounting profession	4.23	1	3.95	6
2. Compliance driven documentation	3.81	2	2.61	11
3. Designing a program/course to suit the requirements of – university administrators	3.56	3	2.47	12
7. Students achieving high academic standards	3.38	7	4.47	2
8. Empowering the learner	3.37	8	4.48	1
9. Transformation of the learner	3.32	9	4.32	4

**Table II.**  
Attributes of quality in  
accounting education –  
key differences in mean  
responses (beliefs and  
attitudes)

**Table III.**  
An overall view of  
quality in accounting  
education – mean  
responses (beliefs and  
attitudes)

	Beliefs		Ag/St agree (percent)		Attitudes		Ag/St agree (percent)
	Mean	Rank	Mean	Rank	Mean	Rank	
1. Fitness for purpose: the product or service fits a predetermined purpose, however defined	3.75	1	70	2	3.80	2	69
2. Value for money: quality is judged in terms of efficiency and effectiveness	3.66	2	63	4	3.61	4	65
3. Excellence: a traditional view of quality that is almost unattainable	3.14	3	41	3	3.71	3	61
4. Transformation: a unique, individually negotiated process between the teacher and the learner, where the participant is transformed	2.81	4	29	1	4.13	1	77



This finding affirms that the adoption and promotion of the fitness for purpose definition of quality, which is the current definition promoted by a number of stakeholders in the sector, is the same definition that academic accountants see as currently promoted in their schools/departments. As a consequence, the findings of this research that it is a fitness for purpose view of quality that currently prevails may not be surprising, but is important nonetheless.

In terms of respondent attitudes to what quality in accounting education should be about, respondent levels of agreement were less disparate. Transformation ranked 1 (77 percent agreement), fitness for purpose 2 (69 percent), excellence 3 (61 percent agreement) and value for money 4 (65 percent agreement).

Differences in the views of respondents in relation to their beliefs and attitudes about an overall view of quality in accounting education are evident. In particular, in terms of what quality in accounting education ought to be, transformation was ranked 1 as an overall view. This finding is consistent with respondent attitudes about what ought to be the attributes of quality in accounting education, in particular the attributes of empowering the learner which was ranked number 1.

Academic accountants' beliefs about the attributes of quality in accounting education currently promoted in their school/department are reflected in their beliefs that fitness for purpose is the overall view of quality in accounting education currently promoted.

#### **Academic accountants' beliefs and attitudes**

A profile of the beliefs of academic accountants about various aspects of quality currently promoted is created from the findings of this research. By considering the top two ranked dimensions (bracketed percentages indicate agree/strongly agree responses), academic accountants as a stakeholder group are consistent in their beliefs that:

- the attributes of quality in accounting education are designing programs/courses to suit the requirements of the accounting profession (91 percent) and compliance driven documentation (67 percent); and
- academic accountants overall view of quality in accounting education is fitness for purpose (70 percent).

Similarly, a profile of the attitudes of academic accountants about various aspects of quality that should be promoted results from the findings of this research. By considering the top two ranked dimensions from this survey (bracketed percentages indicate agree/strongly agree responses), academic accountants as a stakeholder group are consistent in their attitudes that:

- the attributes of quality in accounting education ought to be empowering the learner (93 percent) and students achieving high academic standards (94 percent); and
- an overall view of quality in accounting education ought to be about transformation (77 percent).

Academic accountants' beliefs about what is currently promoted as quality in accounting education are clearly different from their attitudes about what ought to be promoted as quality in accounting education.

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**Implications of the findings – at the academic level**

Prior to this research, the lack of information on the views of academic accountants about quality in accounting education had the potential to render this important stakeholder groups' beliefs and attitudes too difficult to identify and thus, too difficult to consider in discussions about quality. Academic accountants are uniquely placed to contribute to, if not to lead, the continuing debate and activities around quality in accounting education. Inevitably and appropriately, this involves input into the design and implementation of quality assurance policies and resulting systems. As grassroots academics, they conduct the activities, the quality of which is in question and they are the primary stakeholder group with a legitimate voice (Barnett, 1992).

This research has enabled the development of a profile of academic accountants' beliefs about what is currently occurring in their schools/departments and their attitudes about what ought to be occurring. In addition, the findings that academic accountants have differing beliefs and attitudes about quality in accounting education provide further insights into the research of others who have highlighted negative behaviors of academics in response to university quality and quality assurance initiatives (Vidovich, 1998; Trowler, 1998; Newton, 1999).

These findings of a lack of engagement with university systems and a mistrust of senior management's focus on quality and its assessment and measurement may be explained by the findings of this current research. That is, clear differences in the way academic accountants see aspects of quality promoted in their immediate working environment and the way they consider quality ought to be viewed and promoted. Where these fundamental differences exist about the critical issue of "quality" – a concept that goes to the heart of academic work – reports of a lack of engagement by grassroots academic staff can be considered in a context that questions the underlying assumptions about, and definitions of, quality, held by those at the policy level, rather than a simple assertion that academics are disinterested in the quality agenda. Potentially, issues of role conflict and ambiguity mitigate full participation of academics in the design and development of quality assurance systems (Watty, 2003).

As previous research has suggested (Giertz, 2000), academics are more likely to participate effectively in quality assurance systems that are designed to ensure the attributes of quality they deem important. Their frustration and lack of engagement may be more to do with this important aspect, rather than an unwillingness to participate or a desire to return to the "good old days" (Watty, 2003).

**Implications of the findings – at the policy level**

As a stakeholder group, academic accountants perceive that an overall view of quality in accounting education in Australia is currently promoted as fitness for purpose. Conversely, this same stakeholder group is of the view that quality in accounting education ought to be aligned to the transformative notion of quality. An important aspect of this finding is a consideration of any key differences that potentially result from the actions of, or policies set by stakeholder groups holding these different views.

As a view of quality in higher education generally, fitness for purpose is perceived in two distinct ways: as a narrow view or as a broad view.

There is the opinion that a fitness for purpose view of quality in higher education has a tendency to be "reductionist, fragmenting the notion of quality rather than exploring the complex interrelationships that ultimately impact on key stakeholders"

(Harvey, 1998, p. 245). Fitness for purpose has a commercial, private sector orientation indicated by the language which pervades discussions around quality in higher education including mission statements, objectives, performance indicators, markets and customer/consumer focus. Lomas (2002) laments the adoption by some of this view and suggests that quality as fitness for purpose (and value for money) is the perspective of quality adopted by the external quality assurance agencies in the UK.

A second view of fitness for purpose is that it is a definition of quality in higher education that potentially accommodates all other views of quality, for example, excellence, value for money or transformation, and is contingent upon an alignment of the “purpose” with the specific view.

Westerheijden (1999) mounts the argument that a fitness for purpose definition of quality in higher education is too broad. Adoption of this view entails the adoption of a view of higher education as a service provider. This directly opposes the transformative view of quality that focuses on doing something to the student rather than for the consumer.

In this investigation, respondents are consistent in their attitudes that quality in accounting education ought to be about quality as transformation (79 percent of respondents agree/strongly agree). The second ranked view was fitness for purpose (71 percent agree/strongly agree).

The views expressed by the academic accountants who participated in this empirical research, nationwide, reveal that as a stakeholder group, quality in accounting education ought to be about transformation, defined in the questionnaire as: a unique, individually negotiated process between the teacher and the learner, where the participant is transformed. Whether this view is accommodated within a fitness for purpose definition of quality, defined in the questionnaire as: “the product or service fits a predetermined purpose, however defined”, remains open to conjecture.

The important point is that a view of quality in accounting education that ought to be promoted should exhibit the attributes of empowering the learner and students achieving high academic standards. These views are consistent with a transformative view of quality and a fitness for purpose view of quality, where “purpose”, is defined as transformation.

When quality is viewed and promoted in this manner, the potential exists for academics to cease their begrudging participation in quality assurance/quality improvement programs that potentially lead to attestations of a quality concept that conflicts with their own. Instead, they may take a leading role, utilising their expertise as academic professionals and discipline experts.

The transformative view of quality in accounting higher education will not likely be challenged. It is what higher education has always been, and will continue to be, whether for an elite few or many. “Higher’ education is not merely ‘additional’ education; not simply more of what has gone before. The title signifies a particular kind and, indeed, level of intellectual attainment” (Barnett, 1992, p. 17).

No vice-chancellor, external quality agency, university administrator, or professional accounting body, could dismiss this view. The challenge for academics, as those in the university closest to the student-academic interface, is to work toward explicitly stating at every opportunity and, especially in formal documentation, their transformative view of quality.

A further challenge is for academics in schools/departments to investigate further how this view might be accommodated in the existing “quality as fitness for purpose” higher education environment. This statement recognises the legitimate voices of various stakeholders in accounting education and the potential for a variety of views about quality. The challenge for policy makers is that they too recognise the legitimate voices of various stakeholders, particularly academics, in their discussions about quality improvement and quality assurance policies for higher education. Should this not eventuate, there is a risk for universities that the large amounts of resources, both human and financial, currently dedicated to quality assurance and quality improvement programs, result in little more than an exercise in compliance and form-filling. In this environment, there is potential for scant attention to be paid to addressing issues that are fundamental to ensuring quality in accounting education. To recall, those issues identified in this research are about: empowering the learner; students achieving high academic standards; and a view of quality as “transformation”.

#### Further research

Potential reasons for a lack of engagement by academics in quality assurance programs at the university level have been highlighted in this research. Additional research at all levels of the university may enhance an understanding of these issues and their potential either to engage or to deflect the contributions of academics to the development of effective quality assurance systems.

On a more practical note, the findings may be used as a basis to develop a more definitive statement about what constitutes a transformative view of quality in accounting education. This statement can then provide the basis for the development of performance measures necessary to monitor progress and continuous quality improvement in accounting education.

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