An analysis of applied professional teaching practices in relation to research and policy

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Abstract
Through the educational teaching practices of two educators (the authors), this paper illustrates how their professional practice of university teaching of accounting has been informed by reference to education theory and associated research literature. It does so in the context of the use of educational technology, set against a backdrop of a turbulent environment in the UK. That environment has seen higher fees for students, a degree of marketization of education, and demand for perceived value for money by students. There have been consequences for perceptions of professional practice. Those implications have resulted in institutional policy initiatives, with consequences for the delivery of the education curriculum. This paper sets out reflections by the authors on the influences on and consequences for their professional practice, drawing conclusions which set out future steps on their way forward in an increasingly challenging world.

1. Introduction
The focus of this paper is a reflective analysis of educational professional practice within a specific department in a UK university. The professional practice area is educational technology applications within the accounting teaching at both undergraduate and post-graduate levels of two educators who share the teaching of modules. It captures reflections of both on their roles as accounting educators, examining past and ongoing challenges faced in seeking to improve professional practice. Those reflections combine elements of professional knowledge/education, and interconnections between research, policy and professional practice. Considerations are set against interlinked backdrops of the changing broader educational landscape, the dichotomous nature of professionalism, technology applications within education, and the evolution of guidelines and quasi-policy within the university employing both educators. The impacts of the changing landscape are examined in the context of implications for enhanced professional practice, looking at the growth of associated movements and their implications for the development of attributes to underpin the design and implementation of more efficient and effective strategies for teaching and learning. Within the examination, the influences of changes in the arena of higher education, both in general and in the university, on the educators’ professional practice are taken account of. That professional practice embraces a framework which focuses on: what the educators want students to learn – intended outcomes; how the educators will help them to learn – modes of teaching and learning; how the educators will discover what they have learnt – assessment; and how the educators find out if their teaching has created a valuable student experience – evaluation.

2. Approach
Reflections on practice are set against a number of backdrops. Research literature concerning the emergence and application of educational technology in the round, and in relation to accounting education, is identified and analysed, capturing the drivers for the growth in the use of technology and the different modes of application. It is not contained in one section but, rather, is sprinkled throughout the paper at appropriate points. The outputs from the literature review are set against the contexts of broad brush strategy at the university institutional and departmental levels, and a
number of specific actions by the two educators in relation to delivery of teaching, formative and summative assessment, and marking and feedback. The paper starts by considering aspects of changes in the generic educational landscape. It then examines the notion of professionalism within university teaching and learning. It thereafter sets out policy-related considerations. After subsequent considerations it identifies and analyses how the educators are engaging with the consequences of changes and influences and the implications for their accounting teaching and professional practice.

2.1 A changing landscape

The UK Higher Education landscape has been subject to substantial change over the past twenty five years. These include: the creation of ‘new universities’ from the polytechnic sector in the early 1990s; the emergence of private universities; institutions with university college status; the growth in student numbers through UK government policy; the consequences of the changes to UK/EU university student fee structures in 2012; and the wider issue of student global mobility. Referring to the 1990s, these changes are described by Light and Cox (2001, p12) as a context of ‘supercomplexity’ with changing departmental requirements, new types of institutional and external agent demands, different demands from the changing nature of a student body, as changing academic roles requiring different knowledge bases and, in some cases, different approaches to ways of knowing. Some researchers (e.g. Levidow, 2001) view the consequences as a form of marketization of higher education, through the subsequent growth in the number of institutions entering the market, and demands for a perceived value for money by students. Given the increase in fees paid by students in UK institutions – 69.8% of fee income in 2012 (when higher fees were introduced) compared with 23.2% in 2006, and 11.3% in 2000, it is hardly surprising that student expectations have changed and continue to change, and that staff feel some duty of response in the context of providing value for money, however perceived, in return. This has led in the eyes of some (e.g. Schuck et al, 2008) to a ‘commodification’ of education. Accordingly the environment within which educators are located has become turbulent. Further turbulence, sometimes welcomed by educators, sometimes not, has been created by the emergence of the UK Higher Education Agency (HEA) and the Scholarship of Teaching and learning (SOTL) movement. This has been compounded through the internal stimuli of the demands by and expectations of UK universities for both research active and teaching route staff to ‘learn to teach’, and ‘perform’ through assessments by student evaluations. Mackay et al (1995, p193) view the emergence of the changed environment as one which challenges intellectual values, professional practices and institutional arrangements. At the time of the emergence of this new context, Shattock (1995, p157) contended that the change from elite to mass education, with imperatives to drive down student unit costs, led to an identity crisis regarding the functions of universities: should it be education for education’s sake, or education for employment opportunities?

Such writings reveal concerns with consequences for the role of the university teacher in the context of the nature of their profession. Illustratively, Hoyle and John (1995) asserted that the changes would increasingly bring challenges concerning the role, status, autonomy and professional knowledge of all teachers, including those in universities. The changes in the UK higher education environment, bringing more and different types of universities with record student numbers, often fewer resources, with educators often feeling compelled to be reductive and technicist have led to accusations of the creation of the McUniversity (Parker and Jarry, 1998), with ‘one-size fits all’ modules marketed, sold, and delivered to increasingly instrumental students seen as customers. Some universities have adopted measures of standards and effectiveness within a framework of benchmarks and measurable outcomes, enveloped in ‘managerialism’ (Walker, 2001). Peters and Roberts (2000) see this as contributing to the emergence of education as a key factor in economic competitive advantage for both corporations and nation states. They recognise the role universities still play in the generation and dissemination of knowledge and education as valid in its own right.
but point out that what they describe as a neo-liberal emphasis results in a reduction in the role of universities as contributors to society in the broader sense. The consequences of the changes for educators were seen, and still are, as being disturbing. Rowland (1999) sees the consequences for teaching in universities as being a focus on surface learning derived from a concentration on key facts, with little if any room for consideration of and reflection on approaches to teaching and learning and the digestion of approaches. Ball (2000, p17) sees ‘performativity’ in particular as a major issue as "it fundamentally changes what academic life is". This has consequential implications for the fostering and attainment of understanding and learning. In a longitudinal study of two UK universities, Kinman et al (2006) report that the psychological distress reported by academic staff had increased and was on a par with that experienced by staff in accident and emergency units in hospitals, linking this phenomenon to increased breadth and depth of workload.

Such changes in the university environment led to Barnett (1997) expressing concerns about students no longer being encouraged to both learn about themselves and their world, not developing themselves and contributing to their world. He notes that this compounded by increasing tensions between accountability tensions: traditionally education being set in a context of academic freedom with little responsibility, and the demands from the wider society – state and public, and institutions and students for accountability Barnett (ibid) continued his articulation of his concerns in subsequent writings. Subsequently he again (2004) expresses his concerns for teaching as a profession when identifying polarised views of education by staff. Those views on the one hand reflect an ideal of the university as a space for intellectual endeavour, an ideal to be pursued, and on the other an acceptance of the new reality of university life allowing only the use of instrumental means to ends. He argues that rather than accept these two opposites, staff should respond to challenges presented by the changing nature of the university landscape by seeking to merge the two.

2.2 Implications for professionalism

Key amongst the challenges to developing professionalism in educators is the tension between two concepts of professionalism: professionalism as a societal concept of professionalism as a mechanism for social coordination, and professionalism as a suite of values and dispositions. The first concept is based on the notion of professions serving a significant social function within society. That function enables skills, knowledge, and expertise to be combined in manner which sets standards enabling collections of people, as groups and as individuals, to provide society with a range of social goods, such as healthcare, education, social services. The second concept views professionalism as the identification of a range of characteristics and attributes underpinning expertise and standards perceived as engendering good professional practice. On the surface it may appear that the two are separate and easily distinguishable but the literature reveals a range of views on the meaning of each concept, tempered by overlaps between them. Key amongst these are issues associated with power and identity, set in the motivations of individuals and groups of individuals for status, identity, self-esteem, and, sometimes, financial rewards. These issues are examined in the context of the early 21st century, but are not new. Previous writers have engaged with issues of identity, issues impacted and set by beliefs and views about the nature of education and the role of the university in the process of education. Schön (1971) identifies a sense of stability as a key component of the mechanism we use to protect ourselves from the threat of change, a mechanism connected to a continuing belief in our sense of identity. He contends that dealing with change threatens our sense of identity and that challenges to our existing sense of identity can lead to crises in our lives. The changes in the educational landscape have resulted in challenges to the identity of the university. His considerations led to the development of the notion of the reflective practitioner (Schön, 1983). Bernstein (1996) places the notion of the identity of the university in the context of two foci. One relates to the needs of society, and the other to the economic reality within which a university is required to function. The first he refers to as a ‘sacred’ feature, and the second as
'profane'. The ‘sacred’ espouses forms of knowledge and associated examination and discourse. The ‘profane’ captures the demands and constraints derived from the economic context. He contends that identity could be threatened by a change in either the ‘sacred’ or the profane’. The economic contexts have impacted upon the identity of the university, and its associated educational processes, leading to a sense of confusion, certainly on my part, of what education is and how it should be delivered. This should prompt reflections upon what we mean by professionals, professionalism, and being professional. For the authors of this paper these reflections provide a context for subsequent consideration of the use of technology within their own domain of accounting education.

Eraut (1994) asserts that professionalism is perceived as a power, with that power related to expertise, contending that expertise is the prime source of professionalism as a power. This, he contends, is biased by professionals specifying and controlling the content of the related knowledge base. As individuals form collectives, the groups of collectives seek recognition as professional bodies, and once recognised exert significant influence over the knowledge base. As professional bodies they also set admissions standards based on acquisition of the knowledge data base, both in theoretical and applied ways. (This is particularly the case of the accountancy profession.) Whilst social goods and services are made available to society and delivered, the professionals gain financial reward and status. It may be that this reflects an inherent conflict of interest. In contrast Turner (1993, p.14) states that ‘The professional is motivated by service to the community rather than by the anticipation of an immediate material reward; altruistic values predominate over egotistical inclinations’. It may be that the ‘professional’ is caught between the two. Eraut (ibid) asserts that power within professionalism is typified by three sets of characteristics, each connected to the relationships between professionals and clients. He contends that power emerges from: patronage by wealthy and powerful clients; a commercial relationship involving fees and, often, relatively restricted competition; and a welfare relationship, providing benefit to society. Eraut (ibid p.14) states “The power and status of professional workers depends to a significant extent on their claims to unique forms of expertise, which are not shared with other occupational groups, and the value placed on their expertise”. He continues with a historical review of meanings of professionalism, all reflecting different combinations of knowledge base, expertise, and related power. Different combinations reflect balances between knowledge base, expertise, and those balances may be impacted by a manipulation and distortion of communications with the purpose of asserting vested views, and by implication personal gains, both intrinsic and extrinsic. Accordingly, the interpretation of the meaning of professionalism by one person may be slightly or very different to that of another, adding to uncertainty within professionalism.

2.3 Responses to challenges to and for professionalism

Within the UK education arena, there have been responses to perceived need for educators to be seen to be ‘more professional’. In response, a number of movements have emerged. One is the Scholarship of Teaching and Learning (SOTL), together with more formal institutional movements, as in the Higher Education Academy (HEA), and individual units within universities. SOTL situates itself in post-secondary education and is built on the premise of research into the practice of teaching, professional development, student learning, the study and development of expertise in pedagogy, the implementation of innovative teaching methods and various other important facets of the teaching profession. Smith (2001) endorses the scope of the SOTL rationale. He contends to achieve quality learning by students, teachers as professionals must ensure that their teaching is informed by not only the latest developments in their subject area (and in accounting, regulations change annually), but by research into instructional design together with modes of assessment. He suggests that the scholarly teacher should make informed choices about delivery and assessment modes utilized, building upon findings from their own research and reflections. He asserts that the scholarly teacher can thus be classified as a professional. This is reflected in the HEA in its search for excellence in teaching and learning and improving the student experience. Its research-based UK
Professional Standards Framework (UKPSF) is often used to map against for those seeking formal recognition of the professionalization of their teaching and for those continuing to develop their careers. In many UK universities this framework is used for compulsory minimal teaching qualifications for early career teaching staff probation. This innovation reflects new policy. It is through policy that objectives are implemented. If the policy is to improve professionalism in teaching and learning, the characteristics of policy itself should be examined.

2.3.1 Policy and professionalism

Policy is the core foundation for professional practice. Its nature and role within professional contexts allows for the management of such contexts by linking objectives, strategy, operations and achievement. This is no different within an educational process (West-Burnham, 1994), or rather, education management. Historically, Caldwell and Spinks (1988) cite that educational management was protected in a predictable and relatively safe environment, with administration representing management. This, of course, was before the Thatcherite drive doctrines in the UK to pave the way for changes in the way in which education was to be managed. Educational management was to profoundly change to Leadership, Management and Administration. West-Burnham (ibid) argues an inherent dichotomy due to constant change within the education landscape.

Such dichotomy, of course, has significant implications for education. This is based on the premise that an education context differs too much from that of a private sector context in areas such as the clarity of goals, being too value laden and being more dependent on the actions of educators. Consequently the dichotomies should be constantly monitored and balanced.

Individuals emphasise their own perspective by endorsing a particular approach, reflecting their own values but bringing potential conflicts between the sets. Policy, here, is relevant in order to attempt to reconcile such conflicts. However at one end of the spectrum policy can try to illicit legitimate compromises but at the other end, it can also be inappropriate and unworkable for some entrenched parties. Policy may also reflect the views of those who have greater opportunity within the development process to ensure that other views, however legitimate, are diminished or ignored completely.

With so many interested parties this can never be easy and re-emphasises the dichotomies and tensions referred to earlier. At the minimum, the policy process must have well-considered, well-structured and incremental improvements (Ball, 1993). This allows the views of interested parties to be given due consideration. Tooley (1996) endorsed a radical, free market approach with policy reflecting whatever is demanded by the market. This approach may result in policy reflecting the force of whatever is fashionable at the time, driven by proponents with particularly vested interests, especially from positions of power and, potentially, constantly changing, and unclear. If policy is, to a degree, muddled, fudged, then perhaps the most affected stakeholder on the receiving end of the whole process is unfortunately the student. Tensions emerge, tensions that perhaps can never be reconciled. In a search for a way forward in the resultant conflicts, it is Grace (1994 and 1995) and Ball (1994) who help to make sense of these conflicts through a consideration of policy science and its evolution into policy scholarship.

3. Technology as an educational tool: a broad context

Part of the attainment of teaching excellence in the authors’ home university is the formalisation of eLearning within its agenda with a requirement that from 2018 that, as a minimum, every module should have an eLearning component. Amongst other advantages, this is viewed as providing greater accessibility to education, building upon early work by the UK Open University and other distance education providers, and the emergence of MOOCs (Massive Open Online Courses). MOOCs have changed the market by offering educational materials and content on demand online and free of charge. Such a disruption has demanded response and universities have had varying degrees of response times as well as response types and initiatives. A consequence of
the MOOC is that content becomes readily available to students much in the same way Google and Wikipedia provides, yet with the branded goods providing some reassurance of their quality and reliability. The strategic priority given to eLearning is appropriate in seeking to attract and engage students who appear to be receptive to different complementary modes of teaching and learning, using, particularly, technology. The challenge lies in understanding how to utilise, adapt, and enhance the experience for the learner. As such the emphasis on the reflective professional is ever more important.

3.1 Technology as an educational tool: the authors’ context

The authors’ use of technology has centred on use for both delivery and assessment. It is important to note this use of such technology was based not on research and associated reflection but rather on i) witnessing the actions of others, and ii) literature research to point to pathways to follow. The focus of the relevant literature was both ‘teaching’ in general, and on the use of technology in accounting education specifically. As a consequence, in addition to the use of Moodle, the university’s virtual learning environment (VLE) use is made of lecturecasts, ‘flipping’ prior to lectures, ‘flopping’ for post-lecture follow-up, personal screen capture to provide narrated worked solutions to exercises and questions, including coursework, podcasts (both audio and video), a personal voting system – clickers, in class for both formative and summative assessments, and digital ink applications to bring lecture slides and spreadsheets to life. Moodle VLE quizzes are also used as part of summative module assessments, enabling marking to be applied immediately with speedy feedback to students. The authors have continued their reflections by seeking out more recent research literature, and by conducting studies of their own students. Those studies have resulted in papers being accepted and presented at scholarship conferences, and published in scholarship journals.

Research relating to the use of technology in education generally, and accounting education specifically proved thought provoking. ‘The Carpe Diem journey: Designing for learning transformation’ (Armellini et al., 2009) is particularly interesting, with its emphasis on taking account of staff as well as students as technology-enhanced learning is developed, applied. The principles outlined in that work enabled the authors to make sense of studies relating to accounting education, notably e.g. Al-Khadash and Al-Beshtawi, (2009); and Moustafa and Aljifri, (2009).

The use of blended learning as a mechanism to support traditional classroom tuition has received positive support (illustratively MacDonald and Macateer, 2003; Garrison and Kanuka, 2004, Dziuban et al et al. 2005). The term blended learning has, however, been criticised for being a ‘catch-all’ term which through its lack of specificity results in the lack of a defined protocol with which staff and students can identify with. As a consequence pedagogical theories and associated sets of instructional methodologies are applied, reflecting hybrid rather than blended learning (Oliver and Trigwell, 2005). Whether in a blended or hybrid setting the use of technology has been shown to i) improve student motivation, and ii) stimulate greater student engagement (Armellini et al., 2009). That said, the authors have found the time and effort involved in setting up and implementing the use of technology to be, on occasions, daunting.

Lecturecasts have been shown in a number of studies to be useful supplements to recommended core text books (Armellini (ibid); Andrews and Becker et al, 2004). Crouch and Mazur (2001) correlated academic scores on two identical modules, showing significantly better academic scores where vote clickers were used. Kaleta and Joosten (2007) found a 70% majority of students (n = 3,000) seeing clickers as a great benefit to an enhanced study experience.

3.2 Technology as an educational tool: the student context

To help make greater sense of the authors’ use of technology, in the context of ‘doing it right/getting it right’, a small scale survey asking students about their perceptions was undertaken. Students (n = 91) studying a Masters-level Financial Management module were surveyed in an
attempt to identify students’ perceptions of the use of e-learning technology components, the components being vote clickers, digital ink applications, and lecturecasts, all in regular use on that module. A deductive approach was adopted, seeking answers to three broad research questions:

- Which e-learning components, if any, are perceived by students as being positive within the learning experience, and why?
- Which e-learning components, if any, do not contribute to a positive learning experience, and why?
- What lessons emerge with regard to improving the student study experience through amendments to the curriculum design?

Survey questions were formulated following focus group interviews, with each group stratified representatively, and the survey administered on-line. There was 74.7% response rate. Absolute and relative frequency analyses were undertaken revealing positive views about vote clickers and digital ink use, but with very mixed views of lecturecasts. An interesting thought, no more at this stage, is that vote clickers and digital ink applications are under the control of the staff member whereas lecturecasts are an institutional product controlled centrally. The study is limited in both size and scope but provides food for thought for subsequent studies to contribute to reflective professionalism.

4. Review and conclusions

The scope of this paper has facilitated the exploration and consideration of issues that lie at the heart of what professionalism means as a generic within the UK Higher Education context, and to the professionalism of individuals situated within that context. This feeds into an iterative reflective process of what it means – and perhaps what it does not, to be a professional, and the associated duties and obligations charged to being that. It provides an opportunity to stop, think, reflect and scope a future landscape. However, perhaps this is what defines what the process of professionalism in the authors’ particular context is: feeding into institutional policy, maintaining professionalism, but reflecting ultimately to feed into policy review and implementation, a process which should not only engender the continuation of professionalism but should accommodate the implications and consequences of changing policy. That will not be easy with the competing demands of students, the university, and personal standards and expectations. That said, ‘not being easy’ is not an excuse for shrugging one’s shoulders and maintaining the status quo. The world has changed, and will continue change and efforts must be maintained to continue being reflective professionals.

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