

A QUALITATIVE APPROACH TO THE INTRODUCTION OF PROFESSIONAL SKILLS IN THE GREEK HIGHER EDUCATION ACCOUNTING COURSES

Sofia Asonitou

Technological Educational Institute of Athens,

Department of Business Administration

e-mail: sasonitou@teiath.gr

ABSTRACT

The present study forms part of a larger research project on accounting education which included three main stakeholders, accounting teachers, business administration and accounting students and practicing accountants. The aim of the project was to investigate the views of the stakeholders regarding: a) the importance and therefore necessity for accountants to possess professional skills b) the degree to which business administration and accounting students acquire professional skills during their studies c) how to incorporate professional skills into the BAA curriculum. Additionally the project investigated the obstacles to the development of professional skills into the accounting curriculum. To achieve the above aims the author used a wide range of data collection methods, including questionnaires, interviews, documentary analysis, web-site scanning, and informal discussions with stakeholders. In the present study the author presents the analysis of the interviews that were conducted with the accounting teachers as well as part of the main results of the qualitative analysis.

Keywords: professional skills, Higher Education, accounting courses, qualitative analysis

1. Introduction

Higher Education is being under constant reforms in the recent decades in order to keep pace with the fast changing globalised economic world. In Europe changes in the Higher Education Institutions (HEIs) have originated by governments and their commitment to the Bologna Agreement (1999) and the European Union (EU). EU coordinated the creation of the European Higher Education Area and the establishment of the European Credit Transfer and Accumulation System (ECTS) in order to promote professional skills and competences and, through them, the employability prospects of HE graduates (EU, 2008). Credits (ECTS) measure the workload of students in order to achieve the desired learning outcomes which include knowledge, skills and competences (EU, 2009). Although these objectives are common, the contexts in which they must be achieved differ, since the culture of the individual European countries themselves differ (González, Montano and Hassall, 2009). The present study as part of a larger research project has investigated how Greek HEIs are handling the pressure to introduce an educational convergence policy with particular regard to the introduction of generic employability skills in Accounting Education.

The paper is structured as follows: Section 2 outlines the background to the research while Section 3 investigates methodological issues like sampling, reliability and validity concerns. Section 4 focuses on the qualitative analysis and results and finally Section 5 presents the conclusions.

2. Background to the Research

Research has indicated that the introduction of professional skills in HEIs curriculum have significantly positive effects on students' learning and on graduates' preparation for their professional life (Kennedy and Sorensen, 2006; Stanley and Marsden, 2013). Improved accounting education based on skills development means that graduates are more readily employable, are able to make a significant contribution to the overall strategy of the business and help employers to make good decisions, especially important for SMEs that are the lynch-pin of many European economies, including Greece. Furthermore, students who have developed personal skills and emotional intelligence can succeed better in areas other than their professional life and have the knowledge, skills and ability to be members of management teams that can support enterprises to gain competitiveness in the global marketplace (Elliott and Jacobson, 2002; Emsley, 2005). The accounting profession has been moving from traditional accounting work activities to newer, more value-added activities, including long-term strategic planning, process improvement, and customer and product profitability (Brock and Powell, 2005; Goretzki, Strauss and Weber, 2013). Management accountants work in cross-functional teams and are actively involved in decision-making. This necessitates them spending more time communicating with others, meaning that good interpersonal skills are essential for success. The most important knowledge, skills and abilities (KSAs) necessary for success are communication skills followed by team-work ability, analytical skills, technical accounting knowledge, and an understanding of how a business functions (IMA, 1999; IFAC, 2001). In Greece the subject of introducing professional skills in HEIs accounting courses is starting to emerge (Asonitou, 2014; Santouridis et al., 2014; EKPA, 2014; Asonitou, 2015a; 2015b). The scope of the present study is to present the qualitative methodological analysis of 5 interviews with accounting teachers. The interviews have been part of the mixed methods approach (Creswell, 2007) that aimed to investigate the development as well as the obstacles for the introduction of professional skills in the Greek HE accounting courses. Combined results from the qualitative and quantitative approach were interpreted using the New Institutional Sociology (DiMaggio and Powell, 1983). In this research, professional skills include: communication, interpersonal, problem-solving skills, pressure and time management skills, information technology, and professional values.

3. Qualitative Research Method

Qualitative research using the interview method can provide further insights and deepen our understanding of the issues raised during the quantitative analysis. Saunders et al. (2007, p. 313) suggest that, in an exploratory study, conducting non-standardised interviews can help researchers to "find out what is happening and to seek new insights". The author has formulated the below research sub-questions that aimed to answer through the interviews with the accounting teachers:

1. How do accounting teachers rate the importance of introducing professional skills into HEI courses in Greece?
2. How do accounting teachers rate graduates' performance in relation to professional skills in Greece?
3. Is there a gap between the importance assigned to accountants' professional skills and those exhibited by graduates in Greece?

4. If it is imperative to introduce professional skills, then what is the best way to incorporate them within the accounting curriculum in Greece?
5. What are the barriers regarding the policy of introducing professional skills into the HE accounting courses in Greece?

3.1 Sampling

The sampling of the participants was purposive. Sampling in qualitative research as Silverman (2006) states is neither statistical nor purely personal; it is or should be theoretically grounded. This type of sampling makes choices more sensible and meaningful than others which can represent a wider population. In the present study the teachers were chosen from the pool of teachers who volunteered during previous quantitative phase two to participate in the interviews. Among the teachers who volunteered purposeful sampling was used from people who represent the different type of HEIs (Universities and Technological Institutions), the capital and the periphery (Athens area and Central Greece), the staff hierarchy (tenured, not tenured, Assistants, Associates and Professors), and the departments (Business Administration and Accounting departments). The teachers were in total six persons; 2 teachers from ATEIs as tenured staff and 2 teachers that teach at Universities, all in the Athens area. One accounting teacher from a rural University as tenured teacher and one more teacher on contract who works at both the Athens area and occasionally at the periphery working both in ATEI and University.

3.2 Reliability

Reliability pertains to the consistency of the research findings. Reliability concerns whether alternative researchers would reach similar results (Easterby-Smith et al., 2002). Bias problems can also affect a study's reliability. There are various types of bias to consider. Interviewer reliability concerns the leading questions which may inadvertently influence the answers. It is also possible that the research shows interpretation bias (Saunders et al., 2007). In order to deal with the interviewer bias an interview guide was prepared. It was separated into four main parts within which the interviewee had the freedom to answer. Most questions were open-ended that according to Easterby-Smith et al. (2002) should help to avoid bias and would allow the interviewee to pursue other issues and to introduce new material as deemed appropriate with the subject. The interviews were tape-recorded in order to avoid misunderstandings and misinterpretations of the responses. Tape-recording provides an accurate and unbiased record of data and gives the opportunity to use direct quotes from the participant phrases.

3.3 Validity

Kvale (1996, p. 244) states that "the complexities of validating qualitative research need not be due to an inherent weakness in qualitative methods, but may on the contrary rest on their extraordinary power to picture and to question the complexity of the social reality investigated". The emphasis on validation for Kvale should move from inspection at the end of the production line to quality control throughout the stages of knowledge production (thematizing, designing, interviewing, transcribing, analyzing, validating, and reporting). Regarding the analyzing process the validity claim has to do with whether the questions put to an interview text are valid and whether the logic of the interpretations is sound" (Kvale, 1996, p. 237). To ensure validity of the present study the researcher processed the data and double-checked a part of the material (around 20%) analysed about consistency on coding themes with a second researcher. Furthermore the processed data were sent back to the interviewees in order to verify that the researcher had accurately and precisely interpreted and presented their beliefs and opinions. The analysis was done by hand and comprised around 120 pages of transcribed data for 5 of the total 13 interviews. The interviewer confirmed with the participants the use of the tape-recorder again and presented the questions by giving the participants complete freedom and time to express their views and flexibility to uncover any hidden dimensions on the subjects under discussion.

3.4 Interview Design

The interviews were designed by consulting several sources, like the literature review, the theoretical framework as well as the findings from phases one (qualitative) and two (quantitative) of the overall project. The interview questions were reviewed and discussed with academics and accountants in Greece. The intention of the interviews was to allow the uncovering of new factors or emergence of new explanations and new reasoning about the related issues and relationships. The interview guide was divided into four main parts as follows: **Part One:** The need to connect accounting education with market requirements and to present participants' views about the introduction of professional skills in Greek HEIs. **Part Two:** Obstacles and endogenous weaknesses related to the introduction of professional skills. **Part Three:** Driving forces towards the introduction of professional skills. **Part Four:** Attitude and responses of the HEIs towards the reforms.

4. Qualitative Analysis and Results

4.1 Interview Analysis

A common feature of most qualitative data analysis strategies involves organising the mass of qualitative data collected into meaningful and related parts or categories (Miles and Huberman, 1994). The procedure includes the following activities; categorisation, “unitising” data, recognising relationships, developing categories, and developing and testing theories to reach conclusions (Saunders et al., 2007). In order to proceed to the categorisation process, firstly, the author read the interviews to get an overall picture, then read each one again more carefully, seeking to distinguish explicit notions or concepts discussed by the interviewees. Through rereading the material, it became possible to identify those parts which were unrelated to our issue. Then the data were read yet again accompanied by labelling the paragraphs, phrases or sentences with the appropriate category (open coding). A matrix was drawn up with a number of columns corresponding to the number of participants in each group. In one column, all of the common themes (categories) identified in the transcripts were listed, then in the next column stated which person referred to this concept and where (for example: George, page 24, paragraph 3, line 17). The processing of the qualitative data for each group revealed broad categories of interest. The analysis of the teachers’ data produced the following seven thematic categories; the Bologna Agreement, educational system and skills, obstacles to skills introduction, pressures to introduce skills, market characteristics, the New Frame Law 4009/11 and Private HE. The above categories were re-organised and re-categorised in relation to our sub-questions. A careful reading of the data led to our interpretation of the participants’ views about each element.

Importance of Professional Skills (question 1)

Teachers generally agreed with the introduction of professional skills in the curriculum of Higher Education: *“We do not live in a world with unlimited resources where we can satisfy all our wishes... and education is expensive... certainly it aims to develop and widen culture to citizens but at the same time it aims to more materialistic targets, to educate people to succeed in the professional field”*.

Other teachers were not really sure what is included or what is meant by skills, for example “using visual aids”:

“Visual aids are useful and some people use them, I use them, and I anticipate them as useful technical tools. I wonder, as a skill, how can we see it besides a technical tool that supports...ehhh... the teaching of the course? How can we see it behind that ...as a skill provided to students, how we can see it?”

Some of them thought that professional skills were limited to the computer skills and specifically the knowledge of a relevant software and introduction of accounting data in it. So they justifiably saw a risk at this point:

“I agree that skills should be introduced in a more structured system. However there is a risk at this point, a problem. For example, in accounting, what does this mean acquire skills? ... that is, I learn a software package and press the buttons F1, F2, to ask for the trial balance, do this, do that, what is this?...The risk that I refer to is that it is easy to escape from theoretical knowledge and go only towards the practical direction, and this is dangerous, ... so that the student does not understand what he is doing”.

Exhibited Performance of Graduates (question 2)

According to interviewees graduates are lower than medium at the scale of skills possession. They emphasise that students are provided only with technical knowledge, they do not solve unstructured problems and do not receive broad spectrum of knowledge that would support them in participating at decision making:

“We prepare good accountants to sign the financial statements, the programs, to know the laws, the tax issues... eh hh...to do well all the accounting postings but we do not teach them how to be supporters at decision making, that is the courses...maybe because they give too much emphasis at the technical training but I have the feeling that there is a lack towards other tools and skills which...ehhh...would help accountant to function as a business advisor”.

Actual versus Expected Performance (question 3)

The gap between the importance assigned to skills development and the performance of students signifies a missing link in the educational chain. Teachers provided the reasons for this gap and how the efforts to cover the gap are mainly personal and sporadic. Big size classes are an obstacle to this effort:

“In our university here, we have started to introduce specific courses that aim to the development of personal skills or to introduce at management courses to have... an important part of this material of the total teaching hours. Beyond this, we can say that even in more technical courses, informally...some colleagues have included this...as part of students’

activities, either to present a work study or write a work study or both write and present it... Personally at my course, analysis of financial statements, which is taught at the 4th year, students cannot make presentations because I have 300 students, it is impossible to do it".

Accounting Curriculum (question 4)

Interviews analysis showed that teachers agreed with the teaching simultaneously with the technical-accounting knowledge however they did not agree with the integration into all subject areas. Almost all of them agreed that there should be a separate course to teach skills preferably at the early semesters. Teachers could eventually use the skills development as proper foundations for their courses at a later semester:

"There should be one course dedicated to skills, so that students can realize the importance of this subject... then the rest of the teachers will realize and understand its importance ...and having ensured the foundations, the knowledge background, then the teachers of other courses can make the proper connections of their course to skills..."

Barriers to Skills Development (question 5)

Barriers were identified as coming from the system and the teachers themselves.

Barriers from the system: Weaknesses from the system include a wide range of sources like the top and middle management of HEI, the policies, the political activities, the state etc.

a) Lack of Communication

Teachers talk about the communication problems within HEIs. There is lack of information dissemination about skills development and learning outcomes. It became obvious from the participants that the teachers have not connected ECTS with learning outcomes. Also teachers say that they have not been informed on the laws and their reference to skills development, or that they ignored the connection between ECTS, skills development and learning outcomes. ECTS were introduced rather as a technical calculation "imposed" by the top management for a vague unknown reason:

"I am not aware of the law about introducing skills alongside with ECTS...I do not know how teachers are informed in other countries but here there is a gap on information about changes on education. I know about credit units... all the rest you talk about...ehhh... has never happened any conference or meeting in our department about the issues you are referring to...".

b) Lack of Explicit Policy

Teachers emphasise the lack of a systematic and explicit policy that would inform and would support the development of skills. If there is no a master plan with institutionalised procedures then the information stays within closed drawers. This issue was mentioned at least at eleven different instances during discussions with teachers:

"...it is possible that some members of management are aware of them...so it is something that there was not a clear policy and...we can say regarding the application of these was not given through a definite direction... that is somehow to force you to do it, to ask you, to put it as an unambiguous target".

c) Lack of Motivation – Promotion criteria

Teachers insist that in order to apply reforms there should be either motives established (extra rewards) or strict obligations to follow. Since there are no motivations from the system like promotion criteria or some kind of other (financial) rewards the teachers find it normal not to act, not to take initiative and to keep the status quo:

"To do something should either be obliged to do it or to have motivation, here nothing of the two is happening. That is, there is no extra reward".

d) Impunity

Impunity, lack of control and sanction system have been some of the most important barriers for reforms since teachers referred to these at least in 25 instances during the interviews. They notice impunity in every case: there are no sanctions if a teacher or administrative employee performs badly and there are no consequences if a person does not perform his duties at all.

The overall tendency to ignore the laws is identified as the reason that skills have not been incorporated in Higher Institutions in Greece:

"One of the reasons that skills have not been incorporated in Higher Institutions is that in Greece several laws are

voted but not applied. It is not only the issue that we discuss now but in general, issues about education are not applied although the parliament has voted for them".

e) Equipment and support

Lack of space and proper equipment are also recognised as barriers to skills development: It is impossible to work with teams and apply any innovative teaching method when there are more than a hundred students in the classroom:

"In the course that I teach, financial statement analysis, I have 300 students, so there is no possibility to have teamwork and presentations".

Barriers from the teachers

a) Skills versus Knowledge – Are professional skills proper to teach in HEIs?

Discussing with teachers sometimes has not been easy to figure out if they were in favour of skills development or not. There were very often contradictions in their own words. I had the feeling that they agreed to skills introduction sometimes because they felt it was the right thing to say but they did not "really" felt this to be important. For example a teacher said that

"ECTS which were the basics to be introduced is already accomplished".

b) Teachers' professional skills

Adopting new teaching methods, being open minded for new initiatives, discussing on teaching issues implies professional attitude and strong professional skills. Many of these qualities are missing from academic teachers although this may sound strange enough. They admit themselves how they miss certain attributes like the ability for team work, coordination skills, time management and other skills:

"We may see as a group the need for change...but we do not act as a group...We have never worked as a group...this never happened".

Lack of professional skills and micro-politics could be the reason for an attitude based on envy, vanity and personal quarrels with serious implications for the overall progress and function of faculties. Personal ambitions can sometimes stop or change direction to collective policies as is the case with the credit units:

"There were departments until recently which did not want to have credit units...why?...because teachers did not know which courses would have half credits. In the ECTS system there are half credit units. No one teacher would accept his course to have half credits. So you see it is not only a matter of being informed on a subject, there are other issues behind".

c) Institutional inertia and fear for the unknown

The negative reactions lead people to apathy and to "institutional inertia":

"If a person or a group of persons try to change something it is certain that they will fail. If 10% tries to change things, there will be another... 30% that will react strongly against the change and the rest of the people will stay apathetic and indifferent, because they do not believe in success...or they are not interested...We have reached a level of "institutional inertia" where every reform provokes negative reactions..."

d)Teacher training and Accounting education

Teachers identify the lack of training as one of the barriers to skills development. They notice the absence of an academic unit dedicated to academic issues within HEIs:

"I talk with many accounting teachers,...ehhh...there is not a team that we could meet and talk...on where accounting is going...about accounting education and interpersonal relationships and skill in accounting...this never happened. A seminar at country level never happened, I have never heard about it and I do not know ..."

e) Can skills be taught or are they traits of character?

Teachers may say that professional skills are important however, a few believe that skills are inherited. Either you are born with it or not. Education would not harm and could help somehow but would not add much to the skills acquisition by a person:

"In principle, I believe that all is dependent on the student and professional skills and everything can be acquired during the teaching of the theory of the course".

5. Conclusions

Rich data were provided by analysing the participants' interviews. Teachers like other stakeholders (accountants and students) agreed on the importance of professional skills. They also referred to the gap between the actual and the expected skills of graduates. Teachers acknowledged a variety of barriers for the incorporation of professional accounting skills which arise from the system, educational or political, and the teachers themselves. These include lack of effective communication within HEIs, lack of explicit policy, planning and coordinated efforts that would support the development of skills, lack of promotion criteria and impunity in case of non-conformance to rules. Teachers refer to the "top-down" approach to implementing changes and new institutional reforms that are not effective in most cases. Finally the lack of equipment and support are also recognised as a barrier to systemic teaching of skills. The plethora of barriers to the skills development underlines the necessity for further investigation on this important issue.

References

- Asonitou, S. (2014) Embedding generic employability skills in the Greek Accounting Education Studies: Development and Impediments, Unpublished PhD, Sheffield Hallam University, Sheffield, UK
- Asonitou, S. (2015a) Employability Skills in Higher Education and the Case of Greece, *Procedia - Social and Behavioral Sciences*, 175, 283-290, Proceedings of the 3rd international conference on Strategic Innovative Marketing Conference (IC-SIM 2014) accessed at: <http://dx.doi.org/10.1016/j.sbspro.2015.01.1202>
- Asonitou, S. (2015b) Skills Development and Learning in an Undergraduate Accounting Information Systems Course, *Journal of Regional & Socio-Economic Issues*, 5(2), June 2015
- Brock, M. D. and Powell, J. M. (2005) Radical strategic change in the global professional network: the "Big Five" 1999-2001, *Journal of Organizational Change Management*, 18 (5), 451-468
- CBI (2009) Stronger together: universities and business in turbulent times, Confederation of British Industry, London
- Creswell, W. J. and Plano Clark, V. (2007) Designing and conducting mixed methods research, Thousand Oaks, CA: Sage
- DiMaggio, P.J. and Powell, W.W. (1983) The iron cage revisited: institutional isomorphism and collective rationality in organisational fields, *American Sociological Review*, 48 (2), 147-160
- Easterby-Smith, M., Thorpe, R. and Lowe, A. (2002) *Management Research, An Introduction*, GB: Sage Publications
- EKPA (2014) E-Learning, Personal Skills Development [Online] last accessed at http://elearn.elke.uoa.gr/show_programs.php?catID=all&prID=122, June 2014
- Elliott, K. R. and Jacobson, D. P. (2002) The evolution of the knowledge Professional, *Accounting Horizons*, 16 (1), 69-80
- Emsley, D. (2005) Restructuring the management accounting function: A note on the effect of role involvement on innovativeness, *Management Accounting Research*, 16, 157-177
- EU (2008) On the establishment of the European Qualifications Framework for lifelong learning, European Parliament Council, (2008/C 111/01), Official Journal of the European Union [online], at: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2008:111:0001:0007:EN:PDF>
- EU (2009) ECTS User's Guide, Education and Training, European Communities, Luxembourg [online] at: http://ec.europa.eu/education/lifelong-learning-policy/doc/ects/guide_en.pdf
- González, J. M., Montano, J. L. and Hassall, T. (2009) Bologna and Beyond: A Comparative Study Focused on UK and Spanish Accounting Education, *Higher Education in Europe*, 34 (1), 123-135
- Goretzki, L., Strauss, E. and Weber, J. (2013) An institutional perspective on the changes in management accountants' professional role, *Management Accounting Research*, 24, 41-63
- IFAC (2001) Education Committee, Competence-based approaches to the preparation and work of professional accountants. Exposure draft discussion paper, IFAC, New York
- IMA (1999) Counting More, Counting Less, Transformations in the Management Accounting Profession, A research project of the Institute of Management Accountants [online] Last accessed 5 September 2011 at <http://www.imanet.org>
- Kennedy, A. F. and Sorensen, E. J. (2006) Enabling the management accountant to become a business partner: Organizational and verbal analysis toolkit, *Journal of Accounting Education*, 24, 149-171
- Kvale, S. (1996) *Interviews, an Introduction to Qualitative Research Interviewing* USA: Sage Publications
- Miles, B. M. and Huberman, A. M. (1994) *Qualitative Data Analysis*, (2nd ed.), USA: Sage Publications
- Santouridis, I., Tsiforaa, E., Trivellas, P. & Nikolopoulos, S. (2014) Revising Greek Accounting & Finance Education in an economic crisis environment, ICSIM, *Procedia - Social and Behavioral Sciences*
- Saunders, M., Lewis, P. and Thornhill, A. (2007) *Research Methods for Business Students*, Pearson Education Limited, England
- Silverman, D. (2006) *Qualitative Research, theory, method and practice*, GB: Sage Publications
- Stanley, T. and Marsden, S. (2013) Accountancy capstone: Enhancing integration and professional identity, *Journal of Accounting Education*, 31, 363-382