

Abstract

In recent years the business world has become more complex and the role of the professional auditor has had to change in order to address this increasing complexity. What had been seen as a technical compliance role has now evolved to include higher level skills such as evaluating risk and director's judgement. Critics have expressed concern that university auditing courses have not changed in line with the business world and that they largely deal with teaching a practical process and do not encourage students to question and challenge.

This phenomenographic study explores how auditing is taught via an exploration of the experiences of fifteen teachers who teach auditing within higher education degree courses. However, this study does not attempt to provide an objective understanding of teaching auditing, or to tell teachers what they should teach. Rather, the aim is to stimulate teachers to reflect upon their own teaching by presenting them with accounts of the experiences of others. These experiences can then be used by the teacher to provide insights regarding how their own teaching and that of others might be improved.

The research highlights the extent to which teacher perception of the subject matter of Auditing and expected student learning outcomes can have a profound impact upon the pedagogic approach taken. The variation in the way the subject matter is viewed highlighted that some teachers see only a practical professional subject whilst others also perceive an underlying theoretical basis that can be used to question and challenge audit, and these differences in perception appear to impact upon both how teachers interact with and are influenced by accounting professional bodies and how teachers conceive of and approach their own teaching.

Dissonance is a key feature within this study. In this study, dissonance is experienced by teachers as a mis-match between their conceptions of how auditing should be taught and their reflections upon their own experiences of teaching auditing. Dissonance is seen to be complex and it is noted that some teachers appear to be able to overcome perceived difficulties whereas others cannot.

The use of a phenomenographic study in this thesis provides a contribution to knowledge by extending and developing what is currently known about teaching to the discipline of Auditing. Implications for future research are also explored.

Dedication and Acknowledgments

This is dedicated to my husband, Craig who has always been there for me during the many different adventures we have had during our life together. These include living and studying in the USA and Europe and not least, me making a career change (later in life) from professional accountant to university lecturer. Writing this thesis would not have been possible without his help and guidance. This thesis is also dedicated to our son, Richard, who puts up with us always working and planning our next adventures.

My deep gratitude is owed to Dr. Ursula Lucas and Dr. Nadine Fry, whose patience, wisdom and guidance have been indispensable in the creation of this thesis.

I would also like to thank the academic staff at the University of the West of England for supporting me and making it possible for me to write this thesis.

Author's Declaration

I declare that the work in this dissertation was carried out in accordance with the requirements of the University's Regulations and Code of Practice for Research Degree Programmes and that it has not been submitted for any other academic award. Except where indicated by specific reference in the text, the work is the candidate's own work. Work done in collaboration with, or with the assistance of, others, is indicated as such. Any views expressed in the dissertation are those of the author.

SIGNED: DATE

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Chapter 1 Introduction and Overview of Thesis

1.1 Introduction

This thesis looks at the experiences of those who teach the practical, professional subject of Auditing within the academic setting of a university accounting undergraduate programme. This raises challenges for teachers in relation both to what should be the subject matter of the Auditing course and as to how it should be taught. In relation to subject matter, the role of an Auditor has been evolving and changing over recent years from what was seen as a technical compliance role to one which now encompasses higher level skills. Auditors are now required to evaluate risk and director's judgement when giving an opinion on financial statements. Critics have expressed concerns that university accounting courses may not adequately prepare students for this role, and some argue that the material taught in many accounting courses remains too technical, encouraging memorisation at the expense of attaining higher order learning skills where students may learn to critique and question (Patten and Williams, 1990).

In relation to how Auditing should be taught, many undergraduate students have never worked in the business world and may find the idea of an Audit alien and thus difficult to understand in an academic setting. To date, however, there have been relatively few studies that look at teaching Auditing, and this has prompted me to conduct this research.

The changing world of the Auditor, the absence of studies into teaching Auditing and my own experiences as an Auditing teacher within a UK university stimulated me to find ways to improve my own teaching and that of others. This led me to carry out this research with the aims of extending both what is currently known about the

teaching of Auditing in Higher Education and more generally what is known about teaching in higher education.

The aim of teaching is to make it possible for students to learn. The way a lecturer views what will be taught (the subject matter) and how it is taught (pedagogy) influences the approach they will take to teaching and the quality of learning outcomes from a course (Prosser and Trigwell, 1999). Thus, teaching and learning are inextricably entwined, operating in a complex system of interactions. As Ramsden (2003) says:

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“Success in learning how to improve your own teaching is related to the extent to which you are prepared to conceptualise your teaching as a process of helping students to change their understanding of the subject matter you teach them” (p.18).

Following Ramsden (2003) the key objectives of this research are to explore Auditing teachers' conceptions of:

- Subject matter
- Expected learning outcomes
- How Auditing should be taught
- Their approach to teaching

Chapter 1 provides the context for the remainder of the thesis.

Section 1.2 looks at the changing nature and role of Audit within the UK and describes both the evolution of the system of education and training for Auditors and the role of universities within this system.

Section 1.3 then discusses the view of learning and teaching known as constructivism, and the central role it plays within higher education and professional training research. Finally, section 1.4 considers the particular nature of Auditing as a university subject and argues the need for further research into the teaching of Auditing.

1.2 The changing nature and role of Audit within the UK

1.2.1 What is an Audit?

The word 'Audit' is based on the Latin word *audire* which means to hear. The practice of Auditing has its roots in a system where an accountant from outside a business was brought in to conduct an oral examination of the financial accounts. More recently an Audit has become a process of checking and verifying financial accounts by an independent accountant in order to give a written opinion as to whether they represent a true and fair view of the financial position of the organisation. By the 19th century, Audits had gained in importance with the advent of limited liability companies where the owners of the company (the shareholders) were not necessarily the same people as the managers of the company. Having an external independent Auditor give an opinion on the truth and fairness of the financial accounts provided comfort and credibility to shareholders.

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The role of the Auditor has had to continually evolve to address changes in the business world. For instance, the 20th century saw the advent of information technology, which allowed organisations to become larger and more complex, and this has led to increased challenges for Auditors. As Cosserat and Rodda (2009) comment:

“... Auditing practice has evolved over the last century from a relatively straightforward activity of checking books and accounts to a dynamic role of enhancing the credibility of financial information by way of Audit and other assurance services.” (p 3).

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This evolution has led to the development of specific rules and regulations that apply to the carrying out of an Audit. The Audit and Assurance Council, which is part of the Financial Reporting Council (FRC), leads the development of Auditing practice in the United Kingdom (<http://www.frac.org.uk/apb/>). The Audit and Assurance Council (AAC) works with the International Federation of Accountants (IFAC) to develop international standards on ethics and Auditing and assurance.

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1.2.2 Qualifications and training needed to be an Auditor

Qualifications

There are regulations concerning who can act as an Auditor. An Auditor must be a member of Recognised Qualifying Body (RQB) and there are six RQBs in the UK:

- The Association of Chartered Certified Accountants (ACCA)
- The Association of International Accountants (AIA)
- The Chartered Institute of Public Finance and Accountancy (CIPFA)
- The Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants in Ireland (ICAI)
- Institute of Chartered Accountants of Scotland (ICAS)

Each RQB offers its own qualifications and in order to become a member it is necessary to pass examinations and carry out training whilst working in the accounting profession. The qualification offered is classed as a Recognised Professional Qualification (RPQ) by the Financial Reporting Council (Financial Reporting Council: 2008). Each RQB has developed its own framework for meeting these educational requirements. For instance, the ICAEW has developed a framework known as the Initial Professional Development (IPD) framework. According to this framework, students should develop the

following skills over the course of a three year work-based training contract:

- Technical and functional expertise
- Business awareness
- Personal effectiveness
- Ethics and professionalism
- Professional judgement

Students should first develop technical and functional expertise which can be evidenced by the ICAEW professional exams. There tend to be three levels of examination which are known as foundation, intermediate and final. Although the exams do test some elements of the other four skills the student is expected to acquire these skills in the work environment. The student is expected to review their progress in developing these skills by the maintenance of a portfolio. However, this portfolio is not directly assessed, but is signed off by the employer.

In addition the six RQBs are also members of the International Federation of Accountants (IFAC). The six bodies receive guidance from IFAC regarding the training of Auditors. An independent body of IFAC, The International Accounting Education Standards Board (IAESB), issues education standards which set out, among other matters, competence standards that members should attain before taking on the role of an Audit professional (Financial Reporting Council: 2008).

Entry requirements to commence training

In the UK it is not necessary to hold a degree in Accounting (referred to in this thesis as a 'relevant degree') from a Higher Education Institution (HEI) to commence training as an Auditor, as degrees in other subjects are acceptable. The Financial Reporting Council (2008) states:

“The training requirements and technical examinations are designed to ensure that all trainees move through to admission to membership having achieved the minimum standard required regardless of whether they hold a relevant degree or not. As found during our review of drivers of Audit quality (Promoting Audit Quality – October 2007), this is considered by many to be one of the main attractions of the profession for prospective students together with the ability to take students from any academic discipline and instil in them the values deemed important for professional accountants.” (p.17).

Less than half of the students in training contracts with the above six RQBs hold relevant degrees (Financial Reporting Council Report 2008), and some 49% of ACCA trainees do not hold degrees (Financial Reporting Council, 2012).

Training for students holding Relevant degrees

Students who do hold relevant degrees may be granted exemptions from professional body examinations. RQBs and HEIs have agreed that students who pass certain accountancy courses as part of an undergraduate degree may receive exemption from professional exams if the syllabus and method of assessment has been agreed with the professional bodies. It should be noted that no exemptions are given for the final admitting examinations. Examples of such exemptions include ACCA, who grant HEI students exemption from their F8 examination in Auditing (intermediate level), and ICAEW, who grant exemption from their Assurance exam (foundation and intermediate levels). The syllabus sets out its aim is to develop students’ understanding of the audit process and the rules and regulations surrounding this process.

In order to gain exemption, at least 50% of the assessment must be via closed book exam taken by individuals rather than via assessment forms such as reports completed by groups of students.

Training in the International Context

There are differences in the International context, and each country has their own well established system. Some examples are given below:

In the USA a student must complete a relevant degree before they can sit the Certified Public Accountant (CPA) exam. This exam is a state examination administered by all the states, and each state has their own requirements for training (Careers in Audit, 2012).

In Europe each country has its own system, for example, in Sweden students must have a master's degree which focused upon economics, five years experience working in accounting and pass an exam of professional competence before becoming an *Aukoriserad Revisor* (Careers in Audit, 2012).

1.3 Pressures to change the systems of education and training

1.3.1 Pressures to change within Auditing education

What has just been described is a well-established UK and international system, but it has been under pressure to change.

In recent years the role of Auditing has been challenged, suggesting that Auditing educators should also be able to view the wider role of Audit in society. The rapidly changing business world has been shaken by a number of high profile financial scandals, including Enron, WorldCom, Polly Peck, Lehman Brothers, Black Rock, and Equitable Life. Public trust in the capital markets was threatened by these scandals, and as a reaction to the Enron scandal Price Waterhouse Coopers (PWC) issued a report (2004) which outlined how accounting education should have a role in restoring this public trust. PWC recommended that accountancy education should reflect "the spirit of transparency, culture and accountability and need for integrity" that an accountant needs. In other words the content of the curriculum should be questioned to ascertain that it covers professional ethics

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and judgement. Sikka, Haslam, Kyriacou and Agrizzi (2007) also took up this theme when they talked about the "poverty of accounting education" (p4) where students learn rules and regulations with "very little reflection on their social consequences". (p 4) Although they believe that the text books used in UK Auditing courses are "excellent" they argued that these books are:

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"... mainly concerned with technical matters and little space is devoted to discussions of ethics, ideologies, social responsibility or analysis of scandals, which in principle could encourage students to be more reflective" (p 13)

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In 2008, addressing the worldwide financial crisis, professional bodies raised further concerns about the usefulness of Audit in its present form. Steve Priddy, Director of Technical Policy and Research at the Chartered Association of Certified Accountants (ACCA, 2009) said about Audit:

"A strong Audit function promotes trust and contributes to the working of efficient market ... When economies throughout the world are shaken by corporate corruption scandals, it is important to reassess what the future of Audit should be, and quite importantly, how its role in economy will and should be understood by wider society." (p. 1)

The changes in the business world previously discussed which have enabled businesses to become larger and more complex have in turn made the role of the Auditor more complex. Auditors must understand the rules and regulations however, this knowledge alone is no longer sufficient. This has implications for the teaching of Audit. In a review of research into the teaching of Auditing Patten and Williams (1990) found that researchers agreed that it is no longer appropriate to teach Auditing purely as a rules-based procedure and a "more broader less structured" approach is necessary. Modern Auditors must also be able to evaluate risk and directors' judgement

when giving an opinion on the financial statements, thus Auditing education should also include higher level skills and should move away from a purely technical approach. Higher level skills are defined as the ability to critique and question, use judgement and develop arguments (Entwistle, 2003). The 2000-01 Auditing Section Education Committee of the American Accounting Association (AAA) (2003) found that changes to the curriculum are necessary so that students would enter the profession possessing “the skill set necessary to succeed in a changing accounting environment”.

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In order to move away from a technical approach to a higher level view of Auditing it is necessary to consider the theories or concepts that underpin the process and their importance to the work of the Auditor (Gray and Manson, 2008). Without understanding the deeper theories or concepts that underlie and link together this process it is difficult to understand the role of judgement in the process or indeed the ‘big picture’. If students understand theory but cannot apply this theory they are not ‘thinking as Auditors’. On the other hand if students can write out a list of steps an Auditor might take during an Audit without understanding why an Auditor carries out those steps then students are also ‘not practising as an Auditor’. Students should therefore be developing higher level thinking skills in conjunction with a practical understanding of the processes associated with the Audit. Knechel (2000) believes that Auditing is “inherently a judgement process” (p 695) and that Auditors need a high level understanding of business, risk and strategy. The need for students to learn how to deal with qualitative and ambiguous evidence requires the ability to question evidence, which involves thinking critically and exercising professional scepticism.

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This suggests that Auditing education should also include questioning the usefulness of Audit in its present form. Ravenscroft and Williams (2004) had already suggested this when they recommended “we should be more epistemologically honest about what an Audit is as a

practice and mindful of effects of Auditing” (p 17). This suggests that teachers should be raising questions about the content of the Auditing curriculum and should not accept it as a given.

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These changes do not affect Auditing in isolation, however, and lie across professions and employers raising concerns about teaching in general. The government have reacted by sponsoring a report into teaching and learning

1.3.2 Pressures to change within HEIs

In 1997 the government-commissioned National Committee of Enquiry Into Higher Education (widely known as and hereafter referred to as the Dearing Report) challenged existing views about teaching and learning:

“We see the historic boundaries between vocational and academic education breaking down, with increasingly active partnerships between higher education institutions and the worlds of industry, commerce and public service.” (Chairman’s foreword).

Dearing saw Higher Education as contributing both to the “intellectual development of students” and to “equipping them for work”. The speed of change in the business world was acknowledged and the fact that this would necessitate students to develop the skills of lifelong learning.

“There is much evidence of support for the further development of a range of skills during higher education, including what we term the key skills of communication, both oral and written, numeracy, the use of communications and information technology and learning how to learn. We see these as necessary outcomes of all higher education programmes.” (Students and Learning).

The Report actively encouraged HEIs to work with professional bodies:

“We welcome participation by professional bodies in establishing standards appropriate to their discipline. We particularly urge them to be actively engaged in accrediting programmes and in working with the academic community to specify required outcomes.” (Qualifications and Standards).

The Dearing Report consequently led to a review of Auditing education both within professional bodies (RQBs) and HEIs.

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With regard to the content of courses to be offered, the RQBs are all members of IFAC and have given an undertaking that they will follow IFAC requirements so long as these requirements do not conflict with UK statutory law. The independent standard-setting body of IFAC, the International Accounting Education Standards Board (IAESB) issues education standards. These statements of intent about the nature of Auditing education also affect the content of the Auditing curriculum within HEIs. IFAC (2007) in the Introduction to International Education Standards states that accounting education should have the following aims:

“A program of accounting education and practical experience needs to go beyond the traditional approach. This approach emphasized “transfer of knowledge” with learning defined and measured strictly in terms of knowledge of principles, standards, concepts, facts and procedures at a given point in time. Increased emphasis needs to be placed on a set of professional knowledge, professional skills, and professional values, ethics and attitudes broad enough to enable adaption to constant change. Individuals who become professional accountants should have a constant desire to learn and apply what is new.” (p 5)

Within HEIs the Quality Assurance Agency (QAA) was set up to develop a framework of the standards to be achieved from a degree,

and the QAA (2007) set-out subject benchmarks that provide support to HEIs:

“...in pursuit of internal quality assurance. They enable the learning outcomes specified for a particular programme to be reviewed and evaluated against general expectations about standards. Subject benchmark statements allow for flexibility and innovation in programme design and can stimulate academic discussion and debate about the content of new and existing programmes within an agreed overall framework” (p. ii)

The QAA standards framework recommended that a student awarded a bachelor's degree with honours must show evidence of conceptual understanding, which they have used to develop arguments, solve problems using ideas and techniques at forefront of a discipline and carry out established techniques of analysis and enquiry within a discipline. Students should be able to critically evaluate arguments, explain abstract concepts and communicate information and ideas. The acquisition of these skills is seen as a greater challenge than the acquisition of the technical and functional skills which provide the basic level of the IPD framework. For instance, Lucas and Tan (2009) comment that:

“... the challenge arises in then supporting students in the development of their business awareness and personal effectiveness that will underpin a professional approach to ethics and professional judgement.” (p 6).

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It was intended the QAA benchmark would help HEIs to take responsibility for their own quality, and it is noted that the relationship between the QAA document and the regulatory and professional body requirements was left to the individual HEI to consider (QAA 2007). The Accounting Benchmark includes the subject of Auditing and requires students to develop subject-specific knowledge and skills upon completion of the degree including “main current technical

language and practices of accounting (e.g. Auditing)". In addition, students should develop both cognitive abilities and generic skills, which involves being able to carry out critical evaluation of arguments and evidence, having the capacity for independent and self-managed learning, drawing conclusions from structured and (to a lesser extent) unstructured problems from a set of data. Students should also develop skills in IT and communications, numeracy skills, group working and the ability to present information to others.

HEIs therefore have two sets of regulations and requirements to consider when delivering courses that receive professional exemptions - QAA benchmarks and RQB requirements.

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1.4 How Auditing teachers have responded to pressures for change

It is difficult to know how much Auditing teachers have engaged with the pressures for change: in particular, whether they have focussed on the development of critical thinking and higher level skills. However, several papers have been written by Auditing teachers explaining how they try to improve their teaching and this section analyses these papers to identify key issues for Auditing teachers and how they have responded.

Dennis (2003) identifies Auditing as a practical professional process that is carried out in the real world by accountants and many students have not worked in the business world. For him a key issue is how to make the subject seem real to these students. He describes the use of an Audit simulation case study to help students understand the Audit process. He also notes that the use of case studies is claimed to help students develop analytical, judgemental and other transferrable skills (Dennis 2003 citing Mohrweis, 1993) and he puts this forward as a justification for using a case study (Audit simulation) in Audit education. Dennis recounts how he used the case study with undergraduate students, where students worked in groups and played

the role of Auditors and Dennis and his colleagues played the roles of managers and clients. The students' work on the simulation was assessed by examination. Dennis used both quantitative and qualitative methods in an attempt to measure the success of using the case study, measuring the results of the end of term exam before and after the Audit simulation was employed. His findings suggest that exam results have improved since the introduction of the simulation. He notes that when he asked students for feedback on the course they said that they find the simulation both stimulating and enjoyable. Role play was generally felt to enhance the credibility of the simulation. However, there is no evidence within his paper as to the enhancement of students' critical thinking skills.

Siegel, Omer and Agrawal (1997) were also concerned that many students come to the study of Audit with little or no experience of the business world and that the basic concepts of Auditing are thus alien to them (Agrawal and Siegel, 1991). They adopted the view that students should be active participants in their own learning, and their assertion was that by showing the students a video of an Audit the students could relate the theory they were taught in class to what happens in a real Audit. They carried out their study at a university within the United States of America (USA) and divided students into four groups. Two groups were shown the videotape and two groups were not. Statistical analysis was carried out on the exam results of the four groups, and it was found that the groups who had seen the video scored higher in the end of year exam than the groups who had not seen it. There is evidence of improvement in exam scores, which is taken as a measure of understanding by the researchers, but the researchers do not provide details of what was assessed.

In response to critics' comments that university teaching should help students to improve their critical thinking skills, Nelson, Ratliff, Steinhoff and Mitchell (2003) carried out a study where they investigated introducing training in 'logic' into the Auditing curriculum.

Nelson et al (2003) include a caveat that critics do not give a clear definition of what is meant by critical thinking skills or of how teachers can change their teaching to help students develop these skills. They note that in particular there is a lack of empirical evidence that the instructional methods advocated by critics actually do lead to an improvement in critical thinking skills (Wolcott, et al 2002). Nelson et al (2003) assert that logic is “one of the most powerful, commonly-accepted critical thinking tools available” (p 216) and argue that this training in logic will help an Auditor to exercise judgement during the Audit:

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“...the Auditor’s job is to determine what is real and what is not real, then to assure that what is real is properly communicated to the stakeholders. Since determining what is real is not always an easy task, Auditors’ thinking and reasoning processes are among their most important tools. The ability to accept or reject arguments based on their validity and believability should be a defining competence of a professional Auditor.” (p 216).

Nelson et al (2003) looked at the effect of classroom training in logic on students’ abilities to come to conclusions based on various different ‘sound’ and ‘unsound’ arguments. Fifteen undergraduate students received ‘superficial’ training in logic and nineteen undergraduate students received ‘substantial’ training in logic. Conversely, thirteen post-graduate students and eighteen professional Auditors received no training in logic. All took a test that required them to distinguish between various forms of argument. It was noted that students who had ‘substantial’ training in logic (defined as 7 training sessions) scored higher than students who had either “superficial” or no training. However, it was also noted that professional Auditors who had no training in logic were able to highlight unreasonable premises in arguments whereas students experienced difficulties whether they had training in logic or not. This suggests that judgement is developed through experience and highlights students need for experience of the business world. Teaching logic may help to introduce students to

argumentation and judgement but the question arises: can an Auditor really only develop these skills over time working as a practitioner?

These studies into teaching Auditing have set out some of the issues that teachers themselves see as important. However, they have also shown that changing teaching can be difficult and complex and these studies leave unanswered questions in relation to own experience of teaching Auditing, and these will be discussed below

1.5 My own personal experience

In my own experience as a university lecturer, teaching Auditing to undergraduates is challenging. The HEI where I teach has gained accreditation from two RQBs (ACCA and ICAEW) for its Auditing course, so it is necessary to comply with both sets of requirements in order to keep the accreditations. This requires assessing syllabi set by the accrediting bodies and ensuring that at least 50% of the assessment is by a closed book test in a format that they approve. There is a large volume of material to get through in the time allocated and the questions set in the exam require students to write essays rather than do calculations. At the first session when we tell students that they do not need a calculator for this course, and this is often met with shocked gasps. Many students study accounting because they 'like numbers', and come to the study of Auditing believing that there is a numerical answer to all problems. In my university, students study bookkeeping in their first year, and take a bookkeeping test. There is a right and wrong answer to this test and it is possible to score 100% (and some students do!). The idea that there are some problems where the answer is subjective can be very challenging for such students to see. Many students have not worked in the business world and find it difficult to see why and where an Auditor would use judgement as part of the Audit process. These students want to be told that there is one correct answer to a scenario and find it difficult to accept that this is not the case. It appears that some

students resort to memorising the rules and regulations without challenge and then repeat these back in the assessment. In some cases, students answer examination or essay questions by writing out a rule or a technique an Auditor would use, because they have memorised it and without thinking about whether the rule or technique would be appropriate in the circumstances.

This provides challenges for me as a teacher. If I present the rules and regulations to students using a lecture format, students frequently passively accept the rules and regulations without challenge and go on to repeat them back in the assessment. However, I believe that encouraging students to question whether or not the regulations are fit for purpose requires both a different mind-set and a different approach by the teacher. Developing questioning and critical thinking skills requires students to be active in the learning process, and in my experience it is challenging to move away from being a presenter of information and toward being a facilitator who helps students develop their own knowledge. I feel that students would much rather memorise the rules and regulations so that they can pass the end of year assessment, and some students have shared with me that they have no interest in Auditing and are only taking the course to get an exemption from the professional exams.

These challenges raise questions about the view I should take about teaching and learning.

1.6 A view of teaching and learning

As discussed in section 1.1 the aim of teaching is to make it possible for students to learn. There are, however, contrasting views on how this should take place.

1.6.1 Two contrasting views

The constructivist view will be contrasted with the behaviourist view.

The ideas of constructivism are that people are individuals and that knowledge is the outcome of these individuals trying to make sense of the world they live in (Blaikie, 2007). Students develop their own knowledge over time through their interactions with the world around them and bring to a course their prior knowledge and experience which the course should build upon. This implies that the student is active in their own learning and has its roots in the research into conceptual change. This research sees a student coming to a learning episode with a store of existing knowledge and any new knowledge is seen to connect and build upon this existing knowledge in order to promote learning that is meaningful to the student (Limon, 2001). A particular view of the relationship between the student and teacher is taken. The student is seen as taking responsibility for their own learning with the teacher being there to provide support. The teacher is concerned with what students should understand to master the subject and what teaching-learning activities could be introduced to assist students to gain this understanding. This is a student centred/learning facilitation style of teaching.

The Dearing Report (1997) reflected these views and registered changes in expectations about the role of higher education. It reflected a changing view, within the world of educational research, of what “learning” is and the role of HEIs in facilitating this by emphasising the ideas of lifelong learning and critical thinking implying that learning is seen as much more than memorising facts in order to pass an end of year exam. Students should be actively constructing their own knowledge.

The behaviourist view of learning (Skinner (1976)) focuses on being able to quantify and observe events and behaviour objectively. It sees knowledge as a repertoire of behaviour such that:

“... the transmission of information from teacher to learner is essentially the transmission of the response appropriate to a certain stimulus.”
(University of Berkeley 2011)

Learning takes place by reinforcing and repeating the material and teaching methods comprise of the following:

“Question (stimulus) and answer (response) frameworks in which questions are of gradually increasing difficulty, guided practice and regular reviews of material.” (University of Berkeley 2011)

Within behaviourism there is a focus on the quantification of learning and reliance on methods where learning can be readily measured, for example, exams. It is often argued that behaviourism is most appropriate in subjects where material can be memorized and/or where there is “right or wrong” answer to a question. It is likely to be less successful in teaching students analytical abilities and critical thinking.

Comparing and contrasting constructivist and behaviourist views, the following key issues emerge:

- Behaviourism sees the student as a blank slate that has to be filled up with knowledge versus constructivism which sees the student bringing prior experience to a learning episode
- Behaviourism sees knowledge being accumulated over a period of time whereas constructivism sees students actively building their own knowledge
- The idea that students build their own knowledge implies that constructivism sees students as active participants whereas behaviourism sees students learning as exhibiting a stimulus/response to information they provide.

1.6.2 The view taken in this study

As highlighted in section 1.1 this study will follow constructivism and draw on the work of Ramsden (2003) and Prosser and Trigwell (1999)

and others who see teaching and learning as being related within a complex system of interactions. Learning is the outcome of this system. This system is illustrated by using the following figure which is based on those developed by Biggs (1989) and Prosser, Ramsden, Trigwell and Martin (2003).

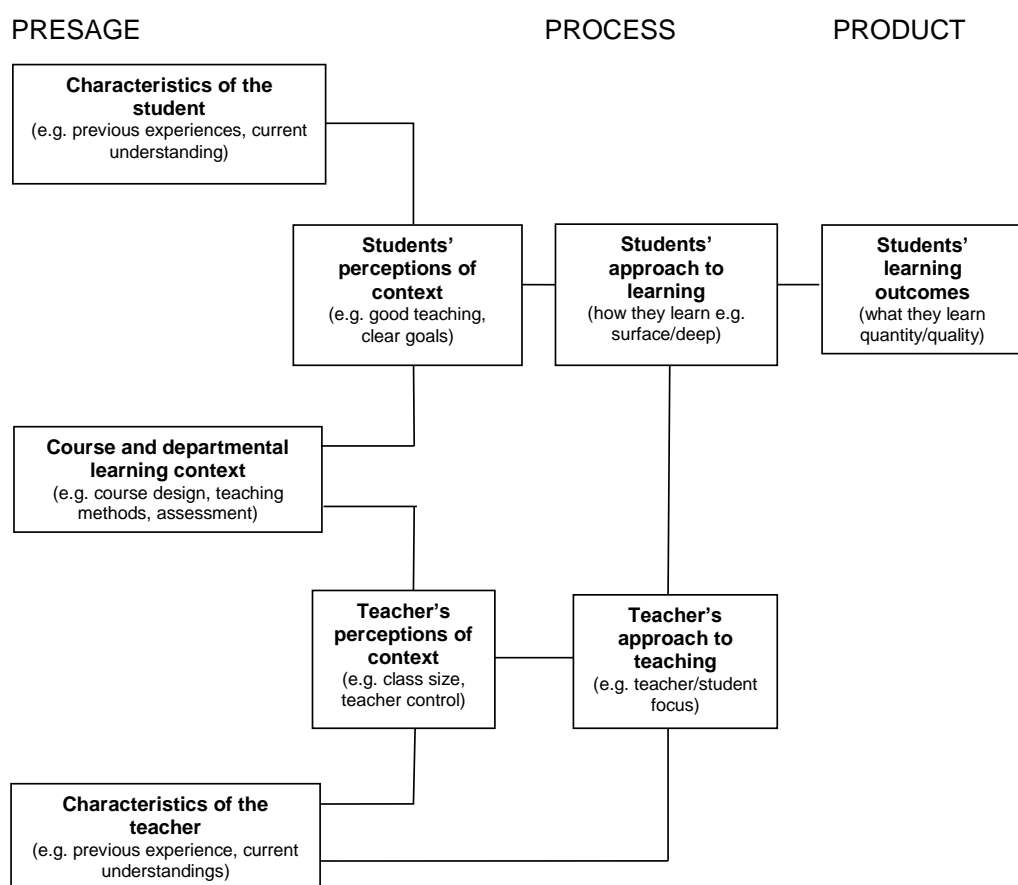


Figure 1: 3P model developed by Biggs and Collis (1982) and amended by Prosser, Ramsden, Trigwell and Martin (2003)

This figure looks at a particular learning episode and sees the following relations and interactions for students and teachers. Each teacher and student brings their own characteristics to a learning

episode (for the purposes of illustration this will be referred to here as a course), which are based upon their previous experiences and current understanding. Teachers have perceptions of the learning context, for example, they may perceive there is a large amount of material to be completed in the time allocated for the course and this may affect the learning context in the way they design the course and the way they approach teaching. Teachers may approach teaching by transmitting the information to students using behavioural methods. Students will also have perceptions of the learning context which may affect the way they approach learning. For example, if they feel there is a large amount of material they may approach learning by attempting to memorise large chunks of it rather than trying to deeply understand it. This approach will affect the eventual learning outcome of the course. For example, if a student has memorised a large amount of material then this may be quickly forgotten as soon as the course ends, and the course will not have resulted in meaningful learning.

The view of teaching and learning discussed above implies that these are very personal activities carried out in a social setting and the focus is on the experience of the individual within that setting. Adawi, Berglund, Booth and Ingerman (2002) describe this as

“... when we experience we always experience something, we always experience that something as something: that experience as something would be quite different if we placed ourselves in other grouping of people, or location or epoch.” (p 3)

For example, studying how teaching is experienced by a group of Auditing teachers may be different to how teaching is experienced by a group of Art and Design teachers. The way individual teachers interpret this phenomenon can be analysed to find any differences and similarities between their beliefs. Beliefs about teaching Auditing are thus seen through the teachers' eyes and the researcher is able to find out what the teachers themselves believe, rather than try to measure these beliefs

against some external criteria. Teaching and learning are therefore seen to be both relational and contextual.

1.6.3 Phenomenography

This section looks at the methodology commonly used within a constructivist view of learning: phenomenography.

Phenomenography according to Marton (1986) is:

“An empirically based approach that aims to identify the qualitatively different ways in which different people experience, conceptualise, perceive and understand various kinds of phenomena.” (p.31).

In a phenomenographic study the researcher does not intend to present an objective understanding of teaching and learning but rather record how individuals described their own experiences of teaching and learning in the research. This uses a second-order perspective where the world is described as it is understood by the interviewee. A phenomenographic study allows us to study how individuals experience a phenomenon, such as learning and teaching, within a particular context and to present both similar and different views on how this should be carried out.

1.6.4 Phenomenographic studies on student learning

A number of phenomenographic studies have been carried out which have helped provide evidence of the relationship between component parts of the model. These studies have been carried out to look at a learning episode from the perspective of both a teacher and a student. There is in particular a wide number of studies that have been carried out looking at students' approach to learning. As the topic of this study is teaching an overview only of studies into student learning will be presented here, and a detailed review of studies into teaching will be presented in chapter 2. These phenomenographic studies will now be reviewed and related back to figure 1.

Studies which look at Presage

Presage studies have shown that students have beliefs about what learning means to them and bring these beliefs to their studies. Saljo (1979) carried out a phenomenographic study of students' conceptions of learning where the following categories of description were developed:

- Acquiring factual knowledge
- Memorising what has been learned
- Applying and using knowledge
- Understanding what has been learned
- Seeing things in a different way

In 1993 (Marton, Dall'Alba and Beaty as cited by Entwistle (2008, p. 27) added a further category that they called "changing as a person". These conceptions bear a relation to the approach that the student will take to learning at the process stage.

Students also bring their prior experience to a learning context. This represents students own everyday conceptions of the world around them and some may represent misconceptions of the subject to be studied. For example, a student may believe that studying accounting involves solving numerical calculations, and thus may find that an Auditing course requires different skills such as the ability to make judgements based on an evaluation of evidence and develop arguments.

These presage factors will relate to how a student perceives the learning context. Research has shown that the learning context can be closely influenced by the teacher. Ramsden (2003) believes that the messages teachers give to students when they set up a learning context are important. Entwistle, McCune and Hounsell (2002) found that the following factors may play a part in how a student perceives the learning context:

- Whether the aims of the course are in alignment with the expected outcome
- The organisation of the course
- An environment that encourages students to be active learners
- A supportive climate
- An environment that evokes interest in the subject

Relations between presage and process

If a student sees the learning context as a large amount of material to get through (Trigwell and Prosser 1991) they may approach the course by memorising the material rather than trying to understand it. Trigwell and Prosser (1991 as cited in Prosser and Trigwell, 1999 p.4) believe that an approach where students try to understand

“... is found to be associated with perceptions of high-quality teaching, some independence in choosing what is to be learned, and a clear awareness of the goals and standards required in the subject.” (p 4)

This suggests that the design of the learning and teaching context plays an important role in how learning is perceived. Teachers cannot change student learning

“... but we can change the design of the context in which they learn, this may change students perceptions and thus their approach to learning and subsequent learning on the course.” (p.18)

Prosser and Trigwell (1999) also argue that:

“...university teachers who focus on their students and their students’ learning tend to have students who focus on meaning and understanding in their studies, while university teachers who focus on themselves and what they are doing tend to have students who focus on reproduction.” (p 141)

This supports the view in this study that teaching and learning are intertwined.

Studies which look at Process – approaches to learning

Student perceptions at the presage stage will in turn relate to the way the student approaches learning during the process stage. The literature on student learning describes two approaches that students may take to their learning which are named deep and surface approaches (Saljo, 1979; Biggs, 2003; Ramsden, 2003; Prosser and Trigwell, 1999).

Students adopting a deep approach aim to understand the concepts they are being taught. These students are interested in the subject they are studying and want to find out about it. They are curious to know more and enjoy finding out new information about the subject. They will try to find ways to understand the subject such as linking the new material to their own previous experiences.

Prosser and Trigwell, 1999 describe a deep approach as:

“...seeing the parts of a task as making up the whole; theorizing about it; forming hypotheses; and relating what they understand from other parts of the same subject, and from different subjects.” (p3)

In an Auditing course students also need to understand the material and be able to question and be critical.

Students who adopt a surface approach see themselves as having to complete various tasks in order to complete the course and their aim is to complete these tasks with minimum effort. Prosser and Trigwell (1999) describes this approach as a:

“... focus on unrelated parts of the task; separate treatment of related parts (such as on principles and examples); a focus on what are seen as essentials (factual data and their symbolic representations); the reproduction of the essentials as accurately as possible; and rote memorizing information for assessment purposes rather than understanding.” (p3)

Relations between process and expected learning outcome

This suggests that this student would have a lower quality learning outcome (product) than a student who not only learned the material but also tried to understand its practical applications. Prosser and Trigwell (1999) assert a relationship between the quality of the learning outcome and the approach taken to learning such that:

“Students who are able to see relations between elements of their understanding in a subject and are aware of how that understanding and those relationships can be applied in new and abstract contexts have a higher quality learning outcome than students who cannot.” (p.4).

However, as learning is seen to take place in a context, the teacher is an important part of that context.

Relations between teaching and learning

An empirical study is now reviewed that suggest there is a relationship between the approach taken by teachers toward teaching and that taken by students to learning. Kember and Gow (1994) carried out a study at two polytechnics in Hong Kong where students were asked about the approach they took to learning and teachers were asked about the approach they took to teaching. Data analysis suggested that there was a relationship between teaching approaches and student study approaches. A deep approach by students was found to be associated with teachers adopting a facilitation/conceptual change role, and a surface approach by students was associated with teachers transmitting information to students who were only required to act as passive recipients.

“In departments where the knowledge transmission orientation predominates, the curriculum design and teaching methods are more likely to have undesirable influences on the students. Departments with a greater propensity toward learning facilitation are more likely to design courses and establish a learning environment that encourages meaningful learning.” (p.69).

However, this study also investigated teaching and learning at department level and found differences at discipline level. It was found that in the Design School where students worked on projects and there were few lectures and no examinations there was the highest mean score for learning facilitation and students adopting a deep approach. The researchers contrasted this to other departments where lectures were offered and assessment was by exam and noted that there was a corresponding decline in deep-approach scores over the students' period of study. Thus suggesting that teaching approaches may vary across disciplines and the approach taken by the teacher may influence the students' approach.

Research into teaching suggests that teachers experience similar relations to students when they enter a teaching and learning context. Each teacher brings to the context their own knowledge base which they may have built up over a number of years (presage). Each teacher will also have perceptions about the environment in which teaching takes place (presage). The teacher's knowledge base and perceptions of the environment will relate to how the teaching context is designed and how the teacher approaches teaching the subject (process), which will in turn affect student learning and the eventual learning outcome of the course.

The research into teaching is relatively under-researched when compared to the research into student learning, and this research will be reviewed in detail in Chapter 2.

1.7 Overview

A review of the relevant literature has shown that there are very few research studies into teaching Auditing. When viewed as a subject that is taught as part of an undergraduate degree in accounting within an HEI an Auditing course contains certain elements

- Auditing is a practical process carried out by professional accountants in the business world. It can be studied as a purely practical process. However critics recommend that it should also be viewed as containing a theoretical underpinning that can be interrogated to discuss, for example, the usefulness of Audit in its present form.
- It is both an academic and a vocational qualification, in the sense that it can count towards an undergraduate university degree and also give exemption from professional accounting exams that are usually taken during a work related training programme
- There may be variation between whether it is treated primarily as an academic theoretical subject or a practical subject
- This variation may depend upon the nature of the teacher who may adopt a professional focus or an academic focus or both

If we want to understand how students can learn most effectively the elements described above are of particular interest and justify an enquiry into how Auditing teachers view their subject matter and how it should be taught.

Phenomenography provides a valuable tool to investigate the beliefs of individual teachers about their experiences of teaching Auditing. Trigwell (1994) sees the strength of phenomenographic research being that it is:

“... also consistent with my everyday work. Trying to understand the way academic staff think about teaching or learning, or about how students think about aspects of chemistry is an important part of my job.” (p. 58)

The data gathered in a phenomenographic study can be used to provide valuable information to help academics to think about teaching and learning. For instance, if an Auditing teacher sees her subject matter as purely practical without any academic theory, how will this affect learning and teaching of the subject?

By exploring similarities and variations in teachers' experience it is possible to develop a deeper understanding of what it means to teach Auditing. As Bowden (1994) said this "mirrors what good teachers do" as it enables a discussion of different views and a consideration of how these affect learning outcomes.

1.8 The structure of this thesis

This thesis is structured as follows. Chapter 2 will draw upon some of the prior research into teaching, which is both generic and discipline specific. In particular phenomenographic studies into teaching accounting will be reviewed. This review will act as a rationale for a study that will help to understand more about teachers' experiences of teaching. Chapter 3 then presents a detailed rationale for using the phenomenographic methodology in this study and shows how this study has been designed.

Chapter 4 presents categories of description showing teachers reflections on their subject matter, student learning and how they believe Auditing should be taught. Chapter 5 presents detailed reflections on the variety and complexity of teaching Auditing and how they map onto a variety of teaching approaches.

Chapter 6 provides a discussion of aspects of interest raised by these categories of description and discusses the implications for pedagogy and areas for future research.

Chapter 2 Research into lecturers' experiences of teaching

2.1 Introduction

The key objectives of this research are to explore Auditing teachers' conceptions of:

- Subject matter
- Expected learning outcomes
- How Auditing should be taught
- Their approach to teaching

This research takes a constructivist viewpoint and a phenomenographic study is planned. This chapter justifies the research objectives by reviewing studies that have been carried out into teaching in higher education. The view taken in this study is that teaching and learning are related and take place within a system of complex interactions between the teacher and the student. The figure discussed in chapter 1 (page 20) can be used to explore these relationships. In this figure the teacher and the student are seen as individuals each with their own views and previous experiences which they bring to the study. The figure permits the mapping of existing studies against the research objectives for this study thus highlighting gaps and areas for future research. This chapter will also assist in gaining an understanding of how to carry out phenomenographic research by highlighting factors that should be taken into account when designing a phenomenographic study.

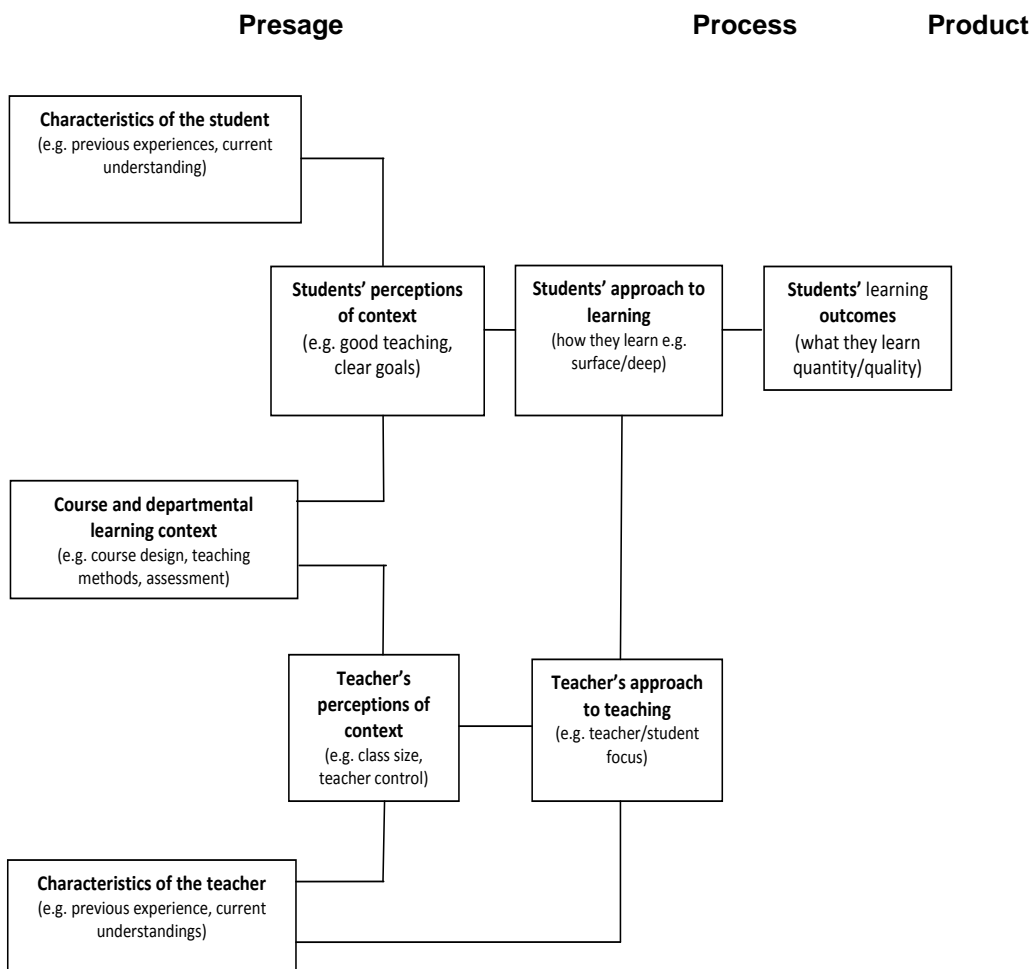


Figure 2: 3P model based on Biggs and Collis (1982) as amended by Prosser, Ramsden, Trigwell and Martin (2003)

Figure 2 will be discussed in the following sections, working backwards from product via process and finally to presage.

2.2 Product – Students’ Learning Outcomes: Higher Education and Professional expectations about the nature of learning outcomes

In Figure 1 the students’ learning outcome is shown as the product of each learning episode. Chapter 1 made clear that there is a great deal of concern about what should be the student learning outcome from an Auditing course. This lack of certainty makes it difficult to know what it is that Auditing teachers are trying to achieve. Therefore in order to gain a fuller understanding of learning outcomes a key starting point is to identify the nature of the intended learning outcome and then to map the learning outcome against a framework. This study will use the Structure of Learning Outcome (SOLO) taxonomy developed by Biggs and Collis (1982) as the framework against which to map learning outcomes.

2.2.1 Behaviourist and Constructivist views

The nature of the intended learning outcome varies according to whether a behaviourist or a constructivist viewpoint is adopted.

The behaviourist view of learning sees knowledge as being objective and something that can be acquired. Knowledge is thus seen as being separate from the learners’ experience and it is possible to observe and measure the learning that takes place (Banks, 2001). Each learning episode should have a defined objective and outcome, where outcome should be measurable in terms of either being achieved or not achieved by the learner. Understanding of rules and concepts can be demonstrated via labelling or classifying things in related to concepts, and applying rules to specific situations (Gagne 1985)

The constructivist view of learning sees knowledge as something that is internal to the student. Meaningful learning occurs when a student is able to link new knowledge to existing knowledge so that the “new

concept forms part of the cognitive structure of learner” (Yan Yip Din, 2004). This reflects the ideas of conceptual change and

“The conceptual frameworks that students develop make remembering a consequence of understanding because facts, definitions, laws and concepts are understood as part of a conceptual framework” (p.77).

The research into conceptual change describes a concept as a human intervention that is a way of capturing relationships between events and other concepts in such a way as to present a way of organizing the world. According to Cakir (2008)

“Concepts are formed, not by interplay of associations, but by an intellectual operation in which such mental functions as memory, attention and inference participate and in which language is the guide.” (p 8).

Language is important as it is the means of communication between teacher and student, where things are put into words and new concepts explained and formed in the mind of the student. The ideas of assimilation and accommodation are relevant to how meaningful learning occurs (Piaget, 1978). Assimilation occurs when a student encounters a new concept that fits into what they already know. This concept must be meaningful to the student so that the student feels they can add it to their existing knowledge. However, not all new information will be able to be assimilated by students. It may be that the student does not understand the new concept or may find it not relevant or meaningful (Limon, 2001). The teacher then must find ways to encourage the student to change their thinking to accommodate the new concept. Students need to feel curious and be motivated – and also need to be able to build the new knowledge upon their existing knowledge and the teaching strategies the teacher introduces could be relevant factors to help students in this process, thus encouraging them to accommodate the new concept. Student attitudes and epistemological beliefs about the topic and the way that teaching is approached could help or hinder accommodation.

Later research suggested that it was necessary for students to see the subject whole for conceptual change and meaningful learning to take place. In this regard Sfard's (1998) work on metaphors of learning is relevant. Sfard discusses the Acquisition Metaphor (AM) which relates to learning a conceptual framework as an individualist process. Learning is seen through the 'heads' of students, and knowledge is an 'object' that can be acquired by the student. It appears that the more knowledge a student has the more their conceptual framework will match that of someone who claims to be an expert in the subject

2.2.2 The SOLO taxonomy

The ideas of Saljo (1979, described on page 17) that learning is a gradual process that develops over time have been incorporated into the framework developed by Biggs and Collis (1982) known as the SOLO taxonomy (Structure of Observed Learning Outcome). This framework can be useful to teachers to help them to understand student development. The framework shows the following levels of understanding students achieve:

1. Pre-structural – student cannot comprehend what the task involves
2. Uni-structural – student picks up one or two elements of task
3. Multi-structural – student can see several aspects of the task but can't relate them together
4. Relational – student can see several aspects of the task and is able to integrate them together to form a whole
5. Extended abstract – student sees the subject whole and is able to generalise the whole to new and different applications

The fact that learning develops gradually over time and students are each individuals suggests that the learning outcome will not always be the same. The quality of the learning outcome also bears a relation to the way students approach their learning. On the SOLO framework 1, 2 and 3 suggest a lower level of learning outcome than 4 and 5. It

is not until students achieve understanding at levels 4 and 5 that meaningful learning is seen to take place. Ramsden (1992) discussing a review he made of research studies into student learning suggests that when students leave university:

- Many students are accomplished at complex routine skills in science, mathematics and humanities, including problem solving algorithms;
- Many have appropriated enormous amounts of detailed knowledge, including knowledge of subject specific terminology
- Many are able to reproduce large quantities of factual information on demand
- Many are able to pass examinations
- But many are unable to show that they understand what they have learned, when asked simple yet searching questions that test their grasp of the content. They continue to profess misconceptions of important concepts; their ideas of how experts in their subject proceed and report their work are often confused; their application of their knowledge to new problems is often weak; their skills in working jointly to solve problems are frequently inadequate. Conceptual changes are “relatively rare, fragile and context-dependent occurrences” (Ramsden 1992 citing Dahlgre, 1984 p33).

This suggests that when many students complete their undergraduate education they are understanding at levels 2 and 3 on the SOLO framework but not at the higher levels 4 and 5 and thus are not engaging in meaningful learning. Although these remarks by Ramsden were written twenty years ago they are still relevant today and the quality of the learning outcome from university courses is still under discussion.

2.2.3 Process: Student/Teacher approaches to learning and teaching

Some of this debate and discussion on learning outcomes can be seen when looking at teaching Auditing. Aspects of both behaviourist and constructivist research are seen in the study of Auditing. In an Auditing course rote memorization has a role as students must learn the rules and regulations. This view of learning ties into behaviourist methods where teaching consists of transmitting information to students which students must memorise. Students are encouraged to memorize the material by answering increasingly difficult questions under the guidance of the teacher. At the end of the course they are measured on their ability to memorize items by exams which may award marks for 'correct' answers. However, learning material without understanding and focusing on unrelated parts equates to the uni-structural and multi-structural levels of understanding in the SOLO model described above.

In order to gain a fuller understanding of the role of an Auditor than that described above, students are required to engage in critical thinking and understand the use of judgement in the Audit process. This suggests they should be engaging in meaningful learning which equates to the relational or extended abstract levels of understanding on the SOLO model. These comments relate to the nature of learning within the discipline of Auditing and further research into deep and surface approaches to learning suggest that the discipline in which the student is studying may play an important part. Entwistle (1997) comments:

“The defining features (of deep and surface approaches) also fail to do justice to differences between disciplines. The specific processes involved in seeking deep understanding, as well as the balances between them, must vary across subject areas.” (p 128)

In the study of Auditing students are required to learn rules and regulations before learning how to question or critique these rules and regulations. Ramsden (2003) argued that, in science contexts:

“A deep approach to a task might initially demand a narrow focus on details, which on its own could appear to be a surface approach.” (p 68)

Case and Marshall (2004) propose the identification of two intermediate learning approaches, which they call procedural surface and procedural deep. The difference between these two approaches is that the procedural surface approach involves students in learning formulas by repetition and memorization, whereas the procedural deep approach involves students in seeking relationships between formulas and attempting to “gain understanding at some future point through familiarity with application and problem solving procedures.” Students should be developing their own knowledge if they are able to question in line with the arguments of critics. The ability to question requires students to develop their own understandings and meanings rather learning by passive absorption of the material. This way of learning does not sit well with behaviourist theories and instead relates to the research into conceptual change.

Two studies have been carried out looking at learning outcomes in Auditing and how these should be addressed.

One study attempted to address the issue of learning outcomes by setting out what topics should be included in an Auditing course. (Kanter and Pitman 1987) This study was carried out in the USA in response to concerns that university Auditing courses were not adequately preparing students for roles in Audit practice (AICPA 1978 p.176-177). It was felt that the designers of these courses had conflicting priorities; one of which was to prepare the student for the CPA exam, which required knowledge of theoretical concepts, and the other was to prepare the student for practice, which required the student to understand the practical implications of their learning.

Another issue noted was the changing nature of the Auditing profession which requires graduates to possess additional skills. These skills relate to information technology and communication. Kanter and Pitman (1987) carried out a study where they surveyed practising Auditors to ask them what they felt should be included in a university Auditing syllabus and how it should be taught. The results of the study carried out by Kanter and Pitman (1987) was that no one course would fit all requirements. They therefore suggested three alternative courses each with different objectives (1) a course to prepare students for the CPA exam (2) a course to prepare students for an entry-level position in practice and (3) a two part course which would do both (1) and (2) over the course of two semesters. Kanter and Pitman (1987) suggested that the curricula for each of these courses should include: conceptual emphasis, interpersonal skills and the social/legal environment, in addition to existing curricula..

Kanter and Pitman's (1987) study addressed skills it is important to develop and another study carried out in the UK by Helliari, Monk and Stevenson (2009) was carried out in the UK also looked at learning outcomes in relation to the skills that it was felt important for Auditors to develop. Helliari, Monk and Stevenson (2009) argued that an Auditing course should help students to develop critical thinking and judgement skills, but noted that this does not always happen. They carried out a wide ranging study where they interviewed university lecturers, students, and experienced and trainee Auditors to gain an understanding of what skills an Auditor should develop and how they should be developed.

A university education and training in a professional firm were seen to be complementary and linked. One interviewee likened it to a journey "... with the ultimate goal in mind of (becoming a professional)." (p193) It was noted that university education "... can be more critical, we can be more conceptual." (p193). The researchers note "In general, a university education was seen as providing a broader overview of a subject and more importantly, it was seen as encouraging a critical

perspective of accounting and Auditing.” (p193). The importance of conceptual understanding at university was discussed, and lecturers noted that students coped well with the numerical aspects of their course, but found the theoretical concepts more challenging. Helliar, Monk and Stevenson (2009) recommended that more conceptual knowledge be introduced into university Auditing courses. However they did not define what they mean by conceptual knowledge, although they did include a ranking of topics that it was felt important to understand in an Auditing course by students, academics and practitioners.

Crawford, Helliar and Monk (2011) carried out a further study into audit education in which they outlined sixteen generic skills which they believed were important for audit professionals to possess and which should be taught in universities. They circulated a questionnaire asking a random group of academics and professionals to rank the skills in order of importance.

It was found that there was a similarity between the skills employers want and those universities think are important to teach. Analytical skills, presentation skills and written communication were seen as most important to teach. Almost all academics believed it was more difficult to teach persistence and lateral thinking. Crawford et al note:

“Persistence and lateral thinking may be especially relevant to audit careers where graduates may need to seek evidence through questioning and analytical reasoning.” (p127)

However “interestingly employers ranked persistence low as a skill to be developed at university and academics did not want to teach this skill.” (p127)

Crawford et al’s (2001) study attempts to identify specific skills that should be among the expected learning outcome of an audit course but this should be viewed with some caution. Although the researchers did map these skills to the QAA Accounting benchmark

and to IFAC educational statements they may simply represent the researchers' views on what is important. Academics and professionals were not asked for their views on what is important to teach, which may have resulted in a different listing. A study using semi-structured interviews may have resulted in different findings.

These studies discuss suggested learning outcomes for the Auditing course which reflect some of the changing expectations that were discussed in chapter 1. However, reviewing these studies using a constructivist approach against Figure 2 it is noted that the authors do not address how teachers should go about teaching in order to address their suggested changes. In addition, the Crawford et al (2011) study does suggest some learning outcomes for an auditing course, but these learning outcomes are based on the researchers' own experiences and does not invite others participating in the study to put forward their own views. After reviewing these studies it appears that little is known about Auditing teachers' beliefs about teaching and what should be the learning outcomes of their course. A much greater understanding is needed of what Auditing teachers perceive their learning outcomes to be from their perspective.

2.3 Presage – characteristics of the teacher

Figure 2 shows teachers bringing to each learning episode their own knowledge base which consists of experiences they have built up over the years and current understandings. This knowledge base is shown on the diagram as characteristics of the teacher. The following sections will explore current understandings of these characteristics assuming those teachers' conceptions or beliefs of how teaching should take place form part of their current understandings.

2.3.1 Presage – teachers’ conceptions of teaching

In the 1990’s a number of studies examining the beliefs of university teachers about teaching were carried out. (Dall’Alba (1991), Dunkin (1990, 1991), Dunkin and Precians (1992), Fox (1983), Gow and Kember (1990, 1993), Martin and Balla (1991), Martin and Ramsden (1992), Pratt (1992), Prosser, Trigwell and Taylor (1994), Samuelowicz and Bain (1992) and Trigwell, Prosser and Taylor (1994).) These studies were carried out in a variety of disciplines and by researchers who were acting independently of each other. What these studies had in common which makes them relevant to the current study is that they adopted a constructivist viewpoint in exploring the teachers’ beliefs. They also built upon the earlier work into student learning (discussed in chapter 1 at pages 23 – 27) by establishing parallel relationships between teachers’ conceptions of teaching, teaching approaches and expected learning outcomes. Kember (1997) carried out a review of these studies where he set out teachers’ conceptions of teaching and attempted to set out his own three orientations to teaching based upon his review. Kember’s work has been used in this study because it represents a comprehensive review of the work that was carried out in the 1990’s. The review is open to critique, however, and this chapter also includes a critique of his study where it is argued that it does not differentiate by discipline, the categories may be too neat and leave out information and also the orientations he developed may be open to interpretation. These studies were all empirical studies where teachers in a variety of disciplines were interviewed about their “conceptions” of teaching. Table 1 extracted from Kember’s paper shows teachers conceptions of teaching he found in his review:

	Teacher-centred/ content-oriented	<i>Student-teacher orientation</i>			Student-centred/ learning-oriented
Gow and Kember (2 papers) (1990, 1994)	Knowledge transmission				Learning facilitation
Dall'Alba (1991)	Presenting information Transmitting information	Restating the application of theory to practice Developing concepts principles and their interrelations		Developing capacity to be expert Exploring ways of understanding	Bringing about conceptual change
Dunkin (2 papers) 1990, 1991)		Structuring learning	Motivating learning	Encouraging activity and independence in learning	Establishing interpersonal relations conducive to learning
Fox (1983)	Transfer	Shaping		Building	Travelling
Martin and Balla (1991)	Presenting information		Encouraging active learning		Relating teaching to learning
Martin and Ramsden (1992)	Presenting content of process	Organizing content and/or procedures		Organizing learning environment	Facilitating understanding through engagement with content and process
Pratt (1992)	Delivering content			Modelling ways of being	Cultivating the intellect
Prosser et al (1994)	Transmitting concepts of the discipline Transmitting the lecturers knowledge	Helping students acquire concepts of the discipline Helping students acquire teachers knowledge		Helping students develop conceptions	Helping students change conceptions
Samuelowicz and Bain (1992)	Imparting information	Transmitting knowledge		Facilitating understanding	Changing student conceptions
Trigwell et al (1994)	Teacher-focused Information transmission	Teacher-focused concept acquisition	Student/teacher interaction concept acquisition	Student focussed conceptual development	Student focussed conceptual change

Table 1: Teachers' conceptions of teaching
Table Reproduced and amended from Kember (1997:p.257).

In his review Kember took conceptions to mean the same as beliefs or "intentions" (Trigwell, Prosser and Taylor 1994). The studies were all qualitative studies. The interviews in the original studies were analysed using an open framework in the sense that there were no hypothesis formulated before the studies were carried out on, instead the researchers allowed the findings to emerge from the data such that categories or descriptions of teaching conceptions were able to be

constructed. Some of these studies can be termed as phenomenographic studies, and all studies attempted to show the teachers' experience of teaching.

Kember found elements of commonality in these studies such that he was able to identify three broad orientations towards teaching and learning. The orientations were described as teacher-centred/content oriented, student-teacher oriented and student-centred/learning oriented. It is noted that these reviews were carried out in a variety of contexts. For example, Samuelowicz and Bain (1992) interviewed 13 academics in science and social services and Trigwell, Prosser and Taylor (1994) interviewed physics and chemistry teachers. The fact that Kember grouped results together means these results are generalized across contexts, may raise concerns about the extent to which such generalisation is valid. Kember (1997) addressed concerns that he generalized results by showing that he found commonality within the categories of description such that he was able to develop the orientations which will now be discussed.

The first orientation was developed from teachers whose conceptions were **teacher-centred/content-oriented** and who saw teaching as presenting or transmitting a body of information to students. The focus was on the content of the material to be presented, and the student was seen as a passive recipient. The most important attribute of a good teacher was seen to be knowledge of the subject to be taught. Kember cites Trigwell, Prosser and Taylor (1994) who quote a teacher as making the following observation about teaching:

"I'll write my notes in such a way so that the students don't have to decide when to take notes, I'll tell them to. I'll dictate to them. I have handouts prepared. I have gaps in them that they fill in and I take that decision away from the students about when and how to take notes." (p 265).

This orientation reflects behaviourist theories and the style of learning described suggests surface learning and a uni-structural or multi-structural level of understanding in the SOLO model.

The **student-teacher orientation** was seen by Kember as being transitional, as here the teacher realised that it is important to have interaction with the student; however the teacher was still regarded as the expert who defines the body of knowledge and content to be studied. Students were seen to develop understanding of the subject matter under the guidance of the teacher. Here there is a shift away from the teacher to recognising the importance of student understanding of the material taught as Kember and Gow, (1994, as cited in Kember, 1997, p266) state:

“... Initially I basically talked and they listened – that type of attitude. Now I am trying to get much more you know, they talk and I listen. And I am there as a guide – to guide them, not to force something down their throats.” (p63).

This orientation would seem to contain some elements of behaviourist theory and some constructivist views.

The third orientation changed the focus from the teacher to the student – **student centred/learning oriented**. Teachers whose conceptions fell into this orientation saw their role as helping students to learn. These teachers had concerns for the students and saw students as individuals rather than as an audience for their lectures. There was a recognition that not all students learn in the same way and that different students may interpret the material in different ways. They saw the learning outcome for the student as being an important element of teaching and emphasised this over the content to be taught. The learning outcome these teachers aimed for was for the student to understand the material and to be able to apply this understanding in new surroundings. This would involve the student in changing their conceptions as a result of the teaching.

In addition the third orientation saw student learning in a different way to the other two orientations. Teachers holding this orientation saw students as being actively involved in their own learning and changing their conceptions as a result. This way of learning is known as meaningful learning and this follows the ideas of the research into conceptual change. In order for meaningful learning to occur the student must be an active participant in the process, so that the new concept becomes part of the students' cognitive structure. A student's cognitive structure will have been developing from the day he/she was born. (Limon 2001). This comprises ideas, the meanings attributed to experiences and the way these are bound together in the mind. Students come to any course with this structure in place and may have pre-existing ideas about what involves knowledge in a subject. Changing these pre-existing ideas is not easy and the teacher must find ways to encourage students. Kember (1997) cites Prosser, Trigwell and Taylor (1994) who quote a teacher as saying:

“(Conceptual understanding is developed) by arguing about things, and trying to apply ideas, and being again confronted by differences between what you think and what actually happens....to get people to make predictions about what's going to happen, maybe they might backtrack and revise their ideas about things...what's going on in their heads....What we're trying to achieve in learning physics, is for people to shift their view from the layperson's view, to what we would call a scientific/physicist's view...” (p.225).

This orientation involves a facilitation/conceptual change role for the teacher. This also suggests a deep approach to learning being adopted by the students and an extended abstract level of understanding in the SOLO model.

The above three orientations suggest relationships between teachers' conceptions of teaching and conceptions of how students learn

according to Kember (1997). The first orientation suggests that the teacher sees the student as:

“A passive recipient of the body of content, if indeed, the student appears in the vision at all.” (p265).

The second orientation sees a shift in focus where teachers begin to see the importance of the student in the teaching process. Kember (1997) sees this as a “recognition that student understanding and discovery are also important” (p. 267). In the third orientation the focus moves away from the teacher onto the student where the teacher feels it is his job to help students to learn. The teacher is most concerned with what the learning outcome will be.

2.3.2 A reflection on Kember’s orientations

A reflection on Kember’s (1997) orientations discussed above raises a series of issues to be considered.

First, in the studies reviewed it is noted that the data was generated by interview. The question arises, would all the information gathered during these interviews be able to be fitted into **neat categories** as shown by Kember (1997) in Table 1. Indeed, Dunkin (1990) noted that he found it very difficult to fit all the information into neat categories. If the information was not fitted into the categories of description what happens to it? Does this mean that potentially valuable information is left out of the study? This is another criticism of early phenomenographic studies which has been addressed by the idea of including personal profiles in the study which allows material to be included that could not be neatly fitted into categories. This is an important point to consider when designing a phenomenographic study.

Second, Kember (1997) assumed that the **orientations were hierarchical** and were built upon one another with the most complex containing elements of the ones beneath it. For example, the student-centred orientation will contain elements of both teacher-

focused and student-teacher interaction. However, Kember's view on how categories are developed is open to interpretation. This is an important point to consider when analysing data in a phenomenographic study.

A third and final issue relates to whether it is possible to **transition between** categories or orientations. Kember addresses but does not define the term transition. A common definition is "passage from one condition, activity, place, etc to another" (Websters New World Dictionary) which implies movement from one orientation to another. Kember (1997) cites Mezirow (1981):

"Mezirow (1981) believes that major perspective transformations can only take place if one has become aware of the underlying unconscious assumptions which guide our practice. A precursor to making the transition would normally be a 'disorienting dilemma'." (p 271)

This reference to Mezirow (1981) suggests that transition is not automatic or easy but requires some major change in thinking that may result from some exposure to something which causes that teacher to really question the way they think. Further quoting Mezirow (1981) Kember (1997) proposes:

"As teaching is central to the role of academics, conceptions of teaching tend to become subsumed into the unconscious. It, therefore, takes a major perspective transformation to change them." (p 271)

However, conversely, he also comments that he sees the categories as fluid and not firmly established and thus capable of challenge by further research. Kember (1997) comments:

"In interpreting categories it should be borne in mind that even educational researchers often do not define their terminology as rigorously as is the case in many other disciplines, and other academics are not a party to the conventions which are established" (p 261).

As the idea that categories are fluid seems to contradict the ideas of Mezirow quoted above it would seem that Kember is referring more to issues regarding the construction of categories of description in a phenomenographic study. Kember does not adequately address how the categories of description were arrived at, as evidenced by his comment above. A later review of some of the studies used in Kember's review by Kane, Sandretto and Heath (2002) note that Prosser and Trigwell (1994) did not set out the beliefs, theories or assumptions that might have influenced their analysis. Kane, Sandretto and Heath (2002) also cite Crotty (1998) who opines:

"At every point in our research ... we inject a host of assumptions ... without unpacking those assumptions and clarifying them, no one ... can really divine what our research has been or what it is now saying." (p 17)

This is a valid criticism of some of the earlier phenomenographic studies, and should be addressed when planning a phenomenographic study.

The difficulty associated with constructing categories is also highlighted in two later studies which were not included in Kember's review. These studies argued different viewpoints on the existence of an **intermediate orientation**.

Samuelowicz and Bain (2001) carried out another study where they challenged the idea that there is an intermediate orientation of student-teacher interaction. They carried out semi-structured interviews with 39 academics across a wide variety of disciplines at three universities in Australia. The data gathered was analysed using constant comparative method and personal construct theory and a table was generated where it was possible to map teaching-centred and learning-centred orientations in terms of their constituent belief dimensions and beliefs. This mapping revealed that in the opinion of Samuelowicz and Bain (2001) based upon their review of the data, there no longer was an intermediate orientation. They believed based

on their review of the data that it is not the way the teacher interacts with students that differentiates beliefs but what the teacher sees as the purpose of the interaction:

“Some forms of interaction are teaching focussed in that they are intended to maintain students’ attention and concentration upon what the academic is saying, or to check whether students are following the academics’ reasoning. Transition from either of these to a belief that interaction is needed to help students construct appropriate understandings appears to require a profound shift in what the venture is about.” (pp 321-322).

They present two profiles of teachers which they use to further this argument. A teacher with a teacher-centred view wants to make the content relevant to students but Samuelowicz and Bain (2001) argue that:

“He did interact with students, but primarily to ensure that they had understood what he had told them (and to clarify the ideas if they did not).” (p 314)

A teacher with a student-centred view

“Sees the interaction between herself and the students as vital to the process of learning ... she interacts with students in small groups and on an individual basis, she works with them closely so they ‘... get from me a way of being, of doing things’ and thereby creates an opportunity for students to learn from a professional architect.” (p 314).

They note, however, that neither teacher tried to incorporate students existing misconceptions into their teaching.

Samuelowicz and Bain (2001) argued that there could not be an intermediate conception.

“... the boundary between teaching-centred and learning-centred orientations appears to be relatively ‘hard’ and may require the equivalent of conceptual change (i.e. an accommodative process) to cross it.” (p 322)

Boundaries *within* the two broad groupings, on the other hand, may be relatively 'soft', as Kember (1997) has proposed, because the differences between adjacent orientations are small in number and often subtle in character.

This study suggests that teachers who adopt behaviourist theories must adopt some elements of constructivist theories such as engaging in conceptual change themselves before they are able to transition between the two ways of thinking. This would assume that teachers would undergo a major change in the way they think, which Samuelowicz and Bain (2001) refer to as crossing a boundary between the two orientations. This suggests that teachers would not be able to straddle between the two orientations exhibiting some elements of both. The idea of a boundary which is not easy to cross is associated with the ideas of Meyer and Land on threshold concepts. These ideas suggest that crossing a boundary may often be associated with difficulties and is not an easy automatic process and being able to cross may follow what Mezirow described above as a "disorientating dilemma"..

However, a study by Van Driel, Verloop, Van Werven and Dekkers (1997) investigating engineering teachers' conceptions, argued that there is a third intermediate conception between teaching/transmission and student centred which they labelled "student directing". In their study sixty engineering teachers who taught at a small institute of higher education in the Netherlands were interviewed. The researchers characterise the student directing conception as where the teacher worked closely with students in small groups and individually in order to stimulate and support their learning. The teacher set out what was to be learned in the course, but students were required to develop their own knowledge by taking part in activities such as carrying out experiments and writing reports, and the teacher was there to provide support if it was needed. In their study approximately two thirds of the teachers interviewed adopted the student directing conception. It was noted that this was a study of

academics within one discipline, Engineering, carried out at one institution in the Netherlands. However, it did provide evidence of an intermediate orientation within a particular discipline. This study highlights the importance of having regard for discipline (context) in phenomenographic studies.

2.3.3 Conceptions of teaching in the disciplines

Kember (1997) grouped the studies he reviewed at institution level rather than by discipline. However, it is argued that discipline is a key aspect to consider when reviewing studies into teaching and studies that look at discipline (context) will now be reviewed. The first study to be reviewed is a study of the perceptions of teaching held by a group of Information Technology (IT) teachers in Australia by Tutty, Sheard and Avram (2008). The researchers comment that IT teachers face particular demands as they are teaching in a discipline that is constantly changing to reflect changes in the business world in which there is also a tension between whether to teach professional skills needed for the workplace or what may be seen as academic skills such as critical analysis of written material. Again two main orientations were found which were teacher-centred and student-centred. Within the student-centred orientation a new category was set out which was “teacher as a member of a learning community”. Here teachers see themselves as belonging to a learning community comprising teachers, students and industry groups. Teachers work together in teams and share materials and ideas and also meet with people outside the university to discuss IT thus forming a community. The teacher is seen to be concerned about the role of the IT professional in society and is regarded as an innovator who adopts state of the art IT in teaching. However, teachers with this experience were in the minority as out of twenty five teachers taking part in this study only five had views that aligned them with the student-centred category. The remaining twenty had views that aligned them with the teacher-centred category.

An empirical study by Luddeke (2003) found that in science disciplines teachers were more likely to adopt teacher centred approaches than that in arts disciplines where a more student-centred approach was taken. These findings were supported by a subsequent study by Lindblom-Ylänne, Trigwell, Nevgi and Ashton (2006) who found different approaches to teaching across disciplines. 204 teachers from the University of Helsinki and 136 teachers from Oxford University and Oxford Brookes University who taught in a variety of disciplines completed an inventory questionnaire. Teachers from science disciplines were found to be more likely to report a teacher focused approach than teachers from arts disciplines. It should be noted that this was an inventory study which involves many more participants than a phenomenographic study. In an inventory study the answers to the semi-structured questions from a previous phenomenographic study are developed into a questionnaire. This questionnaire is then distributed to teachers and their responses are analysed. In this study the Approach to Teaching Inventory (ATI) developed by Prosser and Trigwell in 1996 was used. This inventory was developed from semi-structured interviews with a group of twenty four first year science teachers in two Australian universities. The data was gathered for two phenomenographic studies by Prosser, Trigwell and Taylor (1994) which focused on conceptions of teaching and learning and approaches to teaching. The original context was science teachers but the inventory was used by Lindblom-Ylänne et al (2006) in a study looking at a variety of disciplines.

The ATI has been subject to criticism by Meyer and Eley (2006) who put forward concerns about the development of the instrument. They argue that inventory development procedures were not documented, and it is difficult to know if rigorous procedures were used. In their review of the development of the ATI they note the inventory was first trialled not with new teachers but with the twenty four science teachers who took part in the original phenomenographic study. Statements

from the original study were culled after the trial but there is no clear Audit trail to show why this was done.

In a scathing critique of the inventory Meyer and Eley (2006) comment:

“They (Prosser and Trigwell) have also, significantly, ignored issues of gender bias and failed to acknowledge the limitations of the “Little Jiffy” instrumental approach that they adopted. The conclusion here is that the credibility of their instrument accordingly suffers irreparably.” (p 645)

Norton, Richardson, Hartley, Newstead and Mayes 2005) also critique the ATI inventory saying it did not make it clear what is the difference between intentions and beliefs.

These critiques of the ATI have been taken into account when discounting it as a method by which to carry out this study.

In the discipline of accounting Leveson (2004) has carried out a phenomenographic study in which she interviewed twenty four teachers who taught financial accounting to first year undergraduates to look for relations between teachers’ conceptions of teaching and learning (Presage) and teaching approach (Process). Her findings share commonality with previous studies in that she identified two broad orientations to conceptions of teaching which were a “teacher-centred/transmission” and a “student-centred/conceptual development and change” orientation. She does not report on or discuss an intermediate conception of student/teacher interaction. However she found close alignment between conceptions of teaching and learning, such that a teacher who conceived of teaching as transmission also saw learning as accumulating facts from a source external to the student. She also found logical relations between conceptions of teaching and learning and the approach taken to teaching (Process). It is noted that 15 out of the 24 academics interviewed by Leveson

have conceptions and approaches that are shown as teacher focused.

Leveson (2004) states:

“While teaching a subject such as accounting with its strong practical focus necessitates covering the factual and technical aspects of the discipline, this does not preclude dealing with the discipline in its abstract/relational level as well. In this respect, the weight of the approaches literature points to the need to develop (although not necessarily to use exclusively) a student-centred/conceptual change orientation to teaching and learning. This may be more difficult.” (p 545)

Leveson’s comments are interesting when reviewed against the study by Van Driel, Verloop, Van Werven and Dekkers (1997 subsequently reviewed) in that she notes both a factual/technical side and an abstract/relational level to teaching accounting yet, while Van Driel et al (1997) noted a student/teacher interaction category, Leveson sees teaching as either teacher centred or student centred.

In this study Leveson separates and discusses relations between teachers’ beliefs about teaching (conceptions) and teachers’ approach to teaching. The relationship between conceptions and approach is complex and important to investigate and this relationship will be discussed in the next section.

2.4 The relationship between conceptions of teaching (presage) and approaches to teaching (process)

2.4.1 Congruence between conceptions and approach to teaching

In her study Leveson (2004) found only logical relations between conceptions of teaching and learning and the approach taken to teaching. However, this raises the question can we assume that there will always be congruence between conceptions and approach? Kember (1997), cautions “there will not always be an automatic relationship between underlying beliefs and observable teaching approaches.” (p 270) Kember (1997) believes that a teacher who has an information transmission conception will always deliver classes as uni-directional lectures, but for a teacher who has a student-centred conception it might not always be possible to use interactive methods. There might be times when a teacher has to give uni-directional lectures. This does not mean, however, that this teacher has changed their underlying conceptions or beliefs.

The idea that there may not be congruence between conceptions and approach is referred to by three different terms in the research reviewed. These terms are ‘dissonance’ and ‘disjunction’ and a ‘lack of congruence’. Although the terminology used is different, in the context of this research these terms can be taken to mean the same, which is that there is a mis-match between what teachers reflect on as their conceptions about teaching and the way they approach their teaching. This mis-match can be defined using the ideas of Argyris and Schon (1974) who refer to a lack of congruence between espoused theories and the way these theories are used in practice.

2.4.2 Research into the relationship between conceptions and approach to teaching

The idea that there may not be an automatic relationship between underlying conceptions and the approach taken to teaching is an issue

that has been studied by several researchers. An example of this mis-match was found by Samuelowicz and Bain (1992) in their study when they noted that some teachers expressed aims for their teaching which seemed to match their “ideal” conceptions about teaching; but this does not always match the way they actually taught which seemed to reflect a “working” conception of teaching. For example, the teacher may profess to have aims such as developing critical thinking skills but their working practice may reflect them presenting the syllabus followed by a test that requires students to factually recall certain aspects of the syllabus.

Murray and MacDonald (1997) found evidence of a mis-match, which they referred to as ‘disjunction’ during a study they carried out in a UK business school, which they attempted to explain as follows:

- Teachers may have recorded beliefs that they felt they should possess but these beliefs did not correspond to what they really do in the classroom
- They may not have received sufficient teacher training to enable them to teach in the way they would like
- They may not be able to teach in the way they would like due to issues concerning the environment in which they worked e.g. they may have to deliver classes by lecture format to large groups of students

In their study of teaching in Auditing, Helliar, Monk and Stevenson (2009) also found a mis-match between conceptions of teaching and approach to teaching. Lecturers talked about the importance of active learning to help students develop judgement and critical thinking skills. There was overall agreement that the students should be encouraged to ask questions and receive feedback on their progress, yet the lecture format was still used as the primary means of communication with the student. In some cases tutorials were held, but whereas the lecturer described these as interactive with the students making presentations, students said that they were not expected to present.

This represented a mis-match between teachers' beliefs and the way they approached teaching. The study recommended making learning more interactive and related to the business world.

Although in her study as described above, Leveson (2004) found only logical relations between conceptions of teaching and learning and the approach taken to teaching she believes that there may be two explanations for this. The first is that the issue might be semantics and that the teachers talked about the three aspects of their teaching experience (their conceptions of what students should learn about Auditing, how accounting should be taught and how they go about teaching accounting) as if they were the same thing. The interviewer sees the differences but this may not be apparent to the interviewee. The second is that she asked the interviewees to reflect on a particular teaching experience rather than to answer in generic terms. She notes

“.....conceptions deal with “reality-as-perceived” they may imply but are not tangible evidence of actual pedagogic practice in the classroom.” (p 543)

She notes that in reality there appear to be environmental issues that might play a part in the approach taken. However, she believes she may have omitted from the study reflections that she felt were ambiguous which may mean that she did not explore the full extent of the lecturer's reflections. These points are a concern in the design of phenomenographic studies and should be addressed when planning a study.

2.4.3 Dissonant Approaches

This section addresses the question: if there is dissonance in the way teachers approach teaching will this relate to the quality of the students' learning outcomes? This issue has been found in student learning where a mis-match in the ways students approached learning

was found to relate to very poor learning outcomes (Meyer , Parsons and Dunne, 1990, Prosser, Trigwell, Hazel and Waterhouse, 2000).

Prosser, Ramsden, Trigwell and Martin (2003) carried out a study to find out if there was a similar relationship in teaching to that found in student learning. Their study used the following terms:

- “A dissonant learning approach is used when deep approaches to study are positively related to surface approaches (which is inconsistent with the theory which argues that deep and surface approaches cannot be engaged in simultaneously.” (p 38).
- “... coherent/incoherent to refer to the relations between approaches and perceptions of the environment. An incoherent pattern of learning is used when, for example, a surface approach is used with perceptions supporting a deep approach.” (p 38).

It must be noted, however, that this was an exploratory study and the results should be viewed with some caution. It was found in subjects where students report a lower quality learning experience that teachers report “dissonant” approaches to teaching which are also ‘incoherent’ in relation to their perceptions of the teaching environment. In this study Prosser et al (2003) state that their sample includes teachers from two groups – teachers with less experience and seniority (tutors and demonstrators – junior staff) and teachers with more experience and seniority (senior tutors and above). (Please note that the terms senior tutor, tutor and demonstrator are not defined in the study) Less experienced teachers (tutors and demonstrators) were more likely to report ‘dissonant’ and ‘incoherent’ approaches to teaching than teachers with more experience and seniority. With regard to dissonant approaches to teaching for example, a teacher who holds the conception that teaching should be focused on the student with the intention of conceptual change may believe this can be achieved by teaching the class using an information transmission method. In subjects where students report a higher quality learning experience, senior tutors and above did not report dissonance and their

approaches to teaching and their perceptions of the teaching environment seemed to be coherently related. However, this was found to be less true for teachers with less seniority and experience - tutors and demonstrators. In this study differences were also found between disciplines and it was suggested there may be more dissonance in science and engineering teaching than in arts and social sciences. These findings again suggest the importance of looking at discipline when carrying out studies into teaching and learning.

Where teachers report dissonant approaches Prosser et al (2003) comment:

“Teachers need to be helped to come to an understanding that conceptual change and development does not occur through the accumulation of more and more information, but by helping students to see that information in relation to their own experiences. This requires a more student-focused approach, in which the point of departure for teaching is the students’ experience of learning – not the teachers’ experience of teaching.”
(p 47).

Prosser et al (2003) are saying that students will not reach the Extended Abstract level of understanding in SOLO by being fed information to learn. What is needed is a conceptual change approach where students are encouraged to relate learning to their own experiences and thus change their views. This suggests that dissonance or incoherence may affect the quality of the learning outcome.

This section has suggested that the teachers perceptions of context (i.e. the teaching environment) may be a possible catalyst for dissonance or incoherence and this will be discussed further in the next section.

2.5 The relationship between teachers' perceptions of context (presage) and approach to teaching (process)

2.5.1 Introduction

Figure 1 shows that the way teachers' approach teaching a particular learning episode will relate to the way they design the learning context, which in turn relates to their own characteristics and perceptions of the context in which the learning will take place. The context that teachers find themselves in may mean that they teach differently according to their conceptions or beliefs about teaching. This section reviews studies that explore this relationship.

2.5.2 Relationship between Presage and Process

Prosser and Trigwell (1997) found a relationship between perceptions of the teaching environment and approaches to teaching. They carried out a quantitative study where they developed an inventory of university teachers' Perceptions of their Teaching Environment (PTE) and investigated how these perceptions related to the approach they took to their teaching. Forty six university science teachers completed both the PTE and ATI inventories. The contention put forward by the researchers suggests two models of teaching. If teachers are following behaviourist theories and see an information transfer/teaching focused approach they may also perceive that there is a loss of control over what they teach, class size are too large, students can't cope with the subject, they are overloaded with work and/or teaching is not valued in their department. Conversely teachers may adopt constructivist theories and see a conceptual change/student focused approach if they:

- Perceive they have some control over what and how they teach
- Perceive their class sizes are not too large to prevent engagement in interaction with their students

- Perceive that their students are able to cope with the subject matter
- Perceive that teaching is valued in their departments
- Perceive that their academic workload is appropriate.

What is interesting to note from this study that it is teachers' 'perceptions' that may affect their approach. The findings from this research were that there was a relation between a more positive perception of the teaching environment and the adoption of a conceptual change/student-focused approach, but adopting a more information transfer/teacher-focused approach was unrelated to perceptions of the teaching environment. This appears to support the views expressed above that it is only teachers professing a conceptual change/student focused conception that will change their approaches.

Kember and Kwan (2000) furthered this argument. Their study adopted an open naturalistic approach and Kember and Kwan when interviewing 17 teachers in three departments at a university which teaches courses to engineers, social workers and allied health professionals. Data was analysed into categories and two broad categories were found for approaches to teaching: content-centred and learning-centred. Next, teachers' conceptions of teaching were examined to look for relationships to the approaches that had been categorised. Two major categories of conception were identified: teaching as transmission of knowledge and teaching as learning facilitation. The table constructed to examine the relationship between conceptions and approach found a high level of correspondence (88.9% in content-centred/transmission and 87.5% in learning facilitation/learning centred); however, Kember and Kwan (2000) comment:

“Lecturers are likely to have a predominant or preferred approach to teaching and are also likely to adopt alternative approaches if teaching or learning environment appears to demand it.” (p 487)

Later studies, although not specifically carried out to investigate the teaching environment, note the influence that it may have on teachers approach. The study by Tutty, Sheard and Avram (2008) referred to previously found that many academics carried out teaching in a way that was contrary to their espoused preferred style, meaning that there was dissonance between conceptions of teaching and the approaches adopted.

“For many academics the current teaching and learning quality measures being implemented by both governments and institutions may be deterring them from adopting more student-centred approaches.” (p 183):

In this Australian study, the authors are referring to a scheme whereby extra funding was made available to institutions who demonstrated high quality teaching as measured by certain performance indicators. One of these indicators included the Course Evaluation Questionnaire (CEQ) which asked graduates to comment on the courses and skills they had acquired during their university education, and another was based on a satisfaction questionnaire students completed at the end of each course. They argued that:

“While these measures are important, we argue that their current use does little to encourage teaching approaches in the higher categories. Well-organised subjects, with high pass rates and light to reasonable workloads, are likely to score well with students even though they may not have encouraged or even required deep learning.” (p 182)

Norton, Richardson, Hartley, Newstead and Mayes (2005) carried out a study to explore teachers' beliefs and intentions and whether these were influenced by contextual variables, which included teachers' experience, institution and discipline. They used an amended version of the inventory developed by Gow and Kember (1993) where certain semi-structured questions were rephrased to highlight teachers' intentions and beliefs. The inventory was distributed to all 1,469

members of teaching staff at four UK universities across three broad academic disciplines (arts, science and social sciences) and there was a response rate of 47.4%.

In general, Norton et al (2005) found that

“Teachers’ intentions are more orientated towards knowledge transmission than their beliefs, but at the same time they are not less orientated towards learning facilitation.” (p 551).

Teachers’ experience did not seem to have an effect on their beliefs, as those with varying amounts of experience were found to hold similar beliefs which did not change with increased teaching experience. However, in support of Prosser et al (2003), Norton et al (2005) found that teachers’ intentions changed with their level of experience and became more closely aligned with their perceptions of the teaching environment.

Further, according to the teachers’ perceptions the institution was found to influence teachers’ intentions, due to the constraints that may have been imposed. However, teachers’ beliefs were similar across institutions and were biased towards learning facilitation rather than knowledge transmission.

Norton et al (2005) attributed differences in teachers’ intentions across different disciplines to differences in the teachers’ conceptions of teaching. It was found that arts teachers and social science teachers scored higher on interactive teaching than science teachers, yet the position was reversed in respect of training for jobs. This study therefore supports the need for further research within the disciplines.

Norton et al (2005) conclude by saying

“In other words, teachers’ intentions represent a compromise between their conceptions of teaching and their academic and social context.” (p.564).

2.6 Presage – other aspects to be considered

2.6.1 Introduction

So far this chapter has reviewed elements of presage such as conceptions of teaching (characteristics of the teacher) and perceptions of the teaching environment (perceptions of context). Figure 1 also shows other elements making up the characteristics of the teacher including their previous experience. Teachers come from a variety of professional and academic backgrounds, and consequently, they will vary in their own educational background having possibly worked within one or more educational or professional settings. Additionally, teachers' current understanding includes other elements such as an understanding of the subject matter to be taught. However, a review of research shows that there is much less research into these elements of Presage. In particular, there is little research into how the teacher sees the subject matter to be taught. During his research into teacher education Shulman (1987) referred to the "missing paradigm" (p 195) which he believed was the subject matter. He argues that this is under-researched "no-one asked how subject matter was transformed from the knowledge of the teacher into the content of instruction". (p 195) Shulman (1987) refers to this knowledge as "pedagogic content knowledge." (p 195)

Although there have been many studies looking at the characteristics of school teachers, there have been relatively few studies within higher education. A review of a range of literature on this aspect indicates that there are four key aspects of the characteristics of a teacher to consider:

- Conceptions of teaching
- Conceptions of subject matter (including conceptual knowledge within the discipline)
- Pedagogic content knowledge (PCK)
- Teachers' professional knowledge and expertise

These aspects will now be discussed (excluding conceptions of teaching which has already been discussed in previous sections)

2.6.2 Conceptions of subject matter – including conceptual knowledge within the discipline

This section addresses conceptions of subject matter, by first reviewing a paper by Neumann, Parry and Becher (2002) that asserted that the nature of knowledge may differ between disciplines. A paper by Pratt and van Peurseem (1993) is then reviewed where the authors attempted to draw up a conceptual framework for Auditing. Finally, three phenomenographic studies are reviewed. The first is an interdisciplinary study by Prosser, Martin, Trigwell, Ramsden and Leuckenhausen (2005) that looks at how teachers described their understanding of their subject matter, and the second is a study by Lucas (2002) that discusses the reflections of teachers of introductory accounting on conceptual understanding. The third is the Leveson study (2004) reviewed previously that also looked at what students should learn in an accounting class. I then map the discipline of Auditing against the Neumann, Parry and Becher's (2002) findings setting out my own views on the nature of knowledge.

The nature of disciplinary knowledge

Neumann, Parry and Becher (2002) carried out a study looking at the nature of knowledge in disciplinary contexts. They used as their source existing studies by Hativa and Marinkovich (1995), Becher (1989), a small unpublished pilot they carried out and a study by Parry et al (2000) where interviews with 166 Australian academics were carried out across disciplines looking at assessment practices. This review identified four types of disciplines against which the nature of knowledge was mapped. These categories were derived by Becher (1989) from work carried out by Biglan (1973a, 1973b) and Kolb (1981). A table showing Neumann, Parry and Becher's mapping of four types of discipline and how they differ is shown in Table 2:

	HARD-PURE DISCIPLINE E.g. physics and chemistry	HARD-APPLIED DISCIPLINE E.g. engineering	SOFT PURE DISCIPLINE E.g. history	SOFT-APPLIED DISCIPLINE E.g. Education
Structural nature of knowledge	Cumulative, atomistic – quantitative	Mastery of physical environment and geared towards products and techniques	Reiterative, holistic – qualitative	Enhancement of professional practice and aim to yield protocols and procedures
Curriculum	Linear and hierarchical – build up brick by brick to contemporary knowledge	Progressive mastery of techniques in a linear sequence based on factual understanding	Reiterative – return with increasing subtlety into familiar areas	Accumulation of knowledge by a reiterative process shaped by practically honed knowledge and espoused theory
Assessment	Specific and closely focused exams – knowledge acquisition Numerical calculation highly likely	Preference for examinations – including multiple choice tests – solving of problems and assessment of practice-related skills – rigorous testing to eliminate weaker students	Essays, short answer papers and project reports – degree of understanding	Essay, project based and peer and self assessment
Aims of study	Enhance logical reasoning – acquire facts, principles and concepts	Develop problem solving and practical skills	Broad command of intellectual ideas	Enhancement of personal growth and intellectual breadth.
Group characteristics of teachers	Strong commitment to research and weaker one to teaching	Course planning can be significant – may be seeking external accreditation from professional bodies – high contact time with students face to face teaching – students have heavy workload	Higher premium on scholarly knowledge – as knowledge is open to debate time and care needed in preparing courses	Preference for teaching over research – see importance of programme review
Teaching method	Large group lectures and lab sessions – seminars where students work on solution of predetermined questions	Technically based professions – use simulations or real professional work	Face to face settings in smaller groups – seminars involve students in debate	Class size small to moderate to facilitate discussion – open-ended discussion and debate
Students	Memory for facts and ability to solve logically structured problems and do quantitative calculations	Good memory – able to engage in problem solving	Think laterally rather than linearly – express themselves fluently and be well read possessing a critical facility	Need to be able to critique but with a pragmatic view in mind

Developed from Neumann, Parry and Becher (2002)

Table 2: Neumann, Parry and Becher mapping of the disciplines

Nuemann, Parry and Becher (2002) argue that they have only put forward one possible perspective on undergraduate education and that others could be construed from the information. They go on to say that the different aspects of disciplinary knowledge are important attributes that should be considered when carrying out a review into teaching and learning.

The work by Neumann, Parry and Becher (2002) has provided some evidence to show how knowledge can differ between disciplines. It is also noted that the way that knowledge is conceptualised within different disciplines may vary. In order for teachers of accounting to be able to develop ways of teaching Auditing where similar views are expressed it is useful to be able to see a conceptual framework. Efforts to develop a conceptual framework for Auditing are discussed below.

A conceptual framework for Auditing

The following studies tried to develop a conceptual framework to be used when studying Auditing.

Mautz and Sharaf (1961) published their monograph entitled “*The Philosophy of Auditing*” in which they attempted to outline a conceptual framework for Auditing, and, in 1993 Pratt and van Peurse, two New Zealand academics, wrote a paper with the aim to further develop a conceptual framework in Auditing that could be used to help teaching and understanding in the subject. This framework was based in part on the work of Mautz and Sharaf (1961) and Flint (1988). Pratt and van Peurse (1993) contrasted the framework suggested by Mautz and Sharaf with that suggested by Flint. They then added their own ideas to arrive at their version of a conceptual framework. Pratt and van Peurse (1993) study therefore was a thought piece based on two previous studies. They believed that the framework enabled a philosophical approach to be taken to Auditing, and thus it would be possible to lead to a more informed discussion on areas of controversy that face the Auditing profession. It would enable teachers to show the relevance and relatedness of Auditing standards by reference to an underpinning framework. They noted:

“Our experience suggests that one of the major difficulties in the teaching and learning of Auditing lies in developing an understanding of the relatedness of the various elements of the curriculum” (p 12)

Pratt and van Peurseem (1993) used postulates as a foundation upon which to build “Postulates represent a starting point for resolving problems and a basis for deductive reasoning.” (p 14). Seven postulates were used and these included statements on evidence, accountability and independence.

Pratt and van Peurseem (1993) argue that this framework can be used both by educators in the classroom and also as a tool to analyse Auditing standards and regulations. In this regard they argue that in their native New Zealand Auditing standards were formalized by codifying “extant practice, without apparent regard for an overall conceptual framework or philosophy.” (p 12)

The above studies led to the development of a conceptual framework that could be used to teach Auditing; however, this framework is not included in all Auditing text books. In their review of Auditing text books Sikka et al (2007) note that Gray and Manson(2008) and Porter, Simon and Hatherly (2003) do contain references to concepts, yet it is noted that:

“... little link is made between the idealist functionalism of postulates and their relevance to understanding the role of the state, ideology, class, conflict, capitalism, subjectivity of Auditors and other influences shaping Auditing practices.” (p 16)

Sikka et al (2007) criticise Millichamp (2002) for being too procedural, however, it should be noted that the latest edition of Millichamp’s book (Millichamp and Taylor 2010) does contain a chapter on postulates and concepts. In all cases, the criticism seems to be that the postulates and concepts are given in the books without further explanation of how they can be used to question and critique the current Auditing model. Sikka et al (2007) further comment:

“There is no critique of the basic Auditing model which expects one set of capitalist entrepreneurs (Audit firms) to regulate another (companies and their directors) whilst the performance of both is

measured by fees, profits, numbers of clients and market share.” (p 13)

Three phenomenographic studies

Three phenomenographic studies have been carried out that are relevant to a discussion on the subject matter of Auditing. These studies explore teachers' reflections on their subject matter, conceptual understanding of teachers of introductory accounting, and teachers' perceptions of what students should learn about Introductory Accounting.

Teachers' reflections on their subject matter

Prosser et al (2005) carried out a phenomenographic study with 31 university teachers in 4 discipline areas: social science and humanities, business and law, science and technology and health sciences. The focus was on understanding how teachers described their understanding of the subject matter and object of study and how this related to their approach to teaching. Categories of description were developed based on the those identified in Biggs and Collis (1982) Structure of the Observed Learning outcome (SOLO) taxonomy

The phenomenographic tables of description developed by Prosser et al (2005) showed teachers understanding of subject within a hierarchy that was closely based on the SOLO model:

Category A –focus on the subject matter itself which was seen as consisting of individual facts and/or techniques (corresponding to the uni- or pre- structural level in the SOLO model).

Category B – focus on the subject matter itself which was seen as consisting of individual concepts, issues and procedures (corresponding to the uni- or pre-structural level in the SOLO model).

Category C – focus on the subject matter itself which was seen as consisting of individual concepts, issues and procedures which linked together to form a whole (corresponding to the linked relational level in the SOLO model).

Category D – subject matter seen as consisting of concepts, issues and procedures which can only be understood when seen as aspects of a whole. This whole sits within a field of study which has its own principles (corresponding to the relational level of the SOLO model).

Category E – subject matter seen whole and as being underpinned by a framework of theories and concepts. Knowledge is seen as problematical and the focus moves from the subject matter itself to how it fits into a wider field of study (corresponding to the Extended Abstract level of the SOLO model).

Tables were also constituted showing how the subject matter was constituted into an object of study by the teachers and for approaches to teaching. Prosser et al (2005) noted that, when the teacher understood the subject as a coherent whole and saw knowledge as being constructed by the individual, it was more likely that the teacher would adopt a student-focused/conceptual change approach to teaching, whereas if the teacher understand the subject as individual topics ('parts') and believed that knowledge was a 'given' it was more likely that a information transfer/teacher focused approach would be adopted.

This study identified relationships between understanding of subject matter and different approaches to teaching. In this study Martin et al (2005) looked at four different discipline areas, and despite studies having shown that what is known about conceptual knowledge and the nature of knowledge may be different between disciplines they did not distinguish between disciplines,. However, when the researcher reviewed the categories developed above it would seem that categories A, B and C would correspond to the knowledge required in Neumann, Parry and Becher's (2002) mapping of a hard discipline and categories D and E would correspond to the knowledge required in a soft discipline.

It should be noted that the phenomenographic study looking at subject matter was one of the first to be carried out, although

previous studies had been carried out looking at the object of study with secondary school teachers by Patrick (1992) and in higher education by Martin and Ramsden (1998). The study by Patrick (1992) was carried out with history and physics teachers and found variation in each discipline both between what was put forward for students to learn and what the students learned. Martin and Ramsden (1998) found a relation between object of study constructed by teacher and learning outcomes of students in a creative writing class, in which they reported comments from students suggested that they often learned what it was that the teacher presented to them to learn.

As discussed above this study did not look at a particular discipline, and in this regard the phenomenographic study by Lucas (2002) into Introductory Accounting is relevant.

Conceptual understanding of teachers of Introductory Accounting

A phenomenographic study by Lucas (2002) asked ten lecturers at four UK universities to reflect on their teaching of introductory accounting. (Presage). In their reflections, lecturers highlighted the importance of conceptual understanding within introductory accounting, but were able to identify relatively few concepts that they regarded as important for students to understand. There was little agreement about what constitutes conceptual understanding within introductory accounting and how this should be assessed. This appears to represent dissonance between professed beliefs (presage) and approaches to teaching (process). However, lecturers also reflected upon their prior experience with students and some lecturers reflected that students came to the study of accounting with the view that it was dull or boring. Some of these lecturers interpreted this view to mean that students found learning concepts dull or boring and felt that the best way to make the subject interesting and stimulate student learning was to avoid concepts. A view was expressed that students were there to be 'won over' to a view that accounting was interesting. This suggests a relation

between the teachers' knowledge base (presage) and teaching approach (process) and may represent a particular problem for lecturers teaching accounting as by avoiding concepts there is a danger that students may see accounting as the learning of a technique. Lucas notes that all lecturers interviewed said there was a problem because students tended to be able to produce financial statements yet were unable to explain and understand how these were made up.

Teachers' perceptions of what students should learn about Introductory Accounting

In her study into teaching introductory accounting Leveson (2004) did not address what teachers saw as their subject matter, but did look at teachers' perceptions of what students should learn about accounting. She developed the following five categories of description:

Category A: students accumulate accounting facts so that they become proficient in the technical aspects of the subject.

Category B: students accumulate accounting facts and concepts so that they become proficient in the technical aspects of the subject, such that:

“... the focus is very much on the concepts and understanding that “These are the rules that I've given you and these are the options and you need to make a decision about one of those options”. Because I know that if they have the concepts clear in their mind then they'll be able to answer any question related to that particular topic area.” (p 537)

Category C: students should be acquiring concepts of their own as well as understand concepts teacher gives to them as in Category B above.

Category D: student learning is seen not only in micro terms but is seen as being embedded in a professional and interdisciplinary context:

“... there are three sorts of themes if you like, that run through the topics that we do. There’s the technical aspect.....there’s a behavioural aspect...and then there’s the sort of broader social organisational context, that, you know, often these systems are used in political ways.” (p 537)

Category E – this category includes the categories above but also involves the student engaging with the material in a way that is personally meaningful.

Categories A, B and C reflect a multi-structural view of learning on the SOLO taxonomy, and category D with a relational view and category E with an extended-abstract view. In addition, categories A, B and C would seem to reflect the idea of a hard discipline, and categories D and E those of a soft discipline.

Mapping Auditing against hard and soft disciplines

The Neumann, Parry and Becher (2002) study illustrated by Table 2 presents differences between hard and soft disciplines in a variety of areas within teaching and learning. Knowledge is shown to be different in many ways between hard and soft disciplines. For example, in a hard-applied discipline the structural basis of knowledge is seen to be the mastery of physical environment and can be geared towards products and techniques. In a soft-applied discipline knowledge the structural basis of knowledge is seen to be the enhancement of professional practice with the aim to yield protocols and procedures.

The teaching of Auditing is not mentioned in the Neumann, Parry and Becher study (2002) and has not been mapped against this typology. I will now map Auditing against this typology as follows:

Auditing traditionally contains elements of a hard discipline. The traditional way in which Auditing has been taught is by presenting rules and regulations which must be learned, and I would argue that accounting has traditionally been taught in much the same way, as a body of rules and procedures that must be learned. This type of

teaching contains elements of a hard discipline. There is a given body of knowledge that must be learned and this knowledge is not open to debate. Additionally, the idea that courses are assessed by examination is another element of “hard” disciplines within the framework.

Auditing is also traditionally assessed in the form of examinations which require students to be able to write answers that demonstrate their ability to be able to apply knowledge to practical scenarios. Although this may appear as simply learning a process and associated rules, it can be argued that the ability to apply knowledge requires students to understand the underlying theory or concept, for example, students may be assessed on their understanding of risk in an Audit. This would require students to understand the theory behind Audit risk and be able to apply this so that they could identify risks in a scenario and say how they would address these risks in an Audit. This way of assessing relates to the idea of developing professional skills present in hard disciplines, but it can be argued also represents a different way of thinking to that needed to pass traditional accounting exams. Neumann, Parry and Becher (2002) note these type of differences in their mapping by showing disciplines as either ‘hard-pure’ or ‘hard-applied’. In this view of teaching I would categorise Auditing as “hard-applied”. This categorisation suggests that students must cross a boundary in thinking between the traditional accounting courses they will have taken as part of their undergraduate degree, such as financial accounting, and Auditing, which they will meet for the first time in either the 2nd or 3rd years of their degree. It is also argued in this study that teaching Auditing so that students are able to develop these new skills may also require a change in mindset for an accounting teacher.

For a number of years now critics have argued that the traditional way of teaching accounting and Auditing is no longer sufficient and that teaching should be changed to reflect changes in the business world. In the 21st century Audit involves more than memorising rules and

regulations and being able to apply them to practical scenarios,. Auditing is seen to have evolved to encompass higher level skills such as judgement. For instance, the Audit process is seen to be constantly evolving and changing and IFAC (2007) argue that students need to be given a

“set of professional knowledge, professional skills, and professional values, ethics and attitudes broad enough to enable adaption to constant change.” (p 6)

This would suggest that students should be learning both how to question elements of the Audit process and also whether this process is fit for purpose. With regard to questioning elements of the process, students should not just be able to list evidence they would gather in a particular scenario, but they should also be able to question if the evidence they have gathered is sufficient. This would require students to not only know the rules and regulations, but also to develop a conceptual framework in their mind that they could use to question if the Audit process is fit for purpose. This would suggest a more radical critique (Sikka, Haslam, Kyriacou and Agrizzi, 2007) and if students were able to engage in this radical critique it suggests that they would be developing their critical facilities and abilities to enter into debate and argumentation. These ideas would seem to accord with Neumann, Parry and Becher (2002) view of a soft applied discipline where knowledge is seen to be open to debate and argumentation and where students are encouraged to question and put forward their own ideas.

It has proved difficult to map Auditing against the Neumann framework as it appears to contain elements of:

- A hard discipline – students must learn rules and regulations
- A hard-applied discipline – student must be able to apply rules and regulations to practical scenarios
- A soft-applied discipline – students learn how to question and critique

This raises a number of issues for teaching Auditing. First, it appears that Auditing has traditionally been taught as a hard discipline with a prescribed syllabus that must be learned. This traditional view seems to accord with behaviourist theories of teaching. However, now critics suggest that ideas that appear to be associated with a soft discipline should be introduced into the Auditing course. This view seems to accord with constructivist theories of teaching. However, Auditing is governed by rules and regulations which dictate the form of the Audit process. Students must know these rules and regulations in order to be able to understand the Audit process before they can begin to critique it. This suggests an amalgam between hard and soft disciplines which may lead to issues for teachers who traditionally have taught Auditing as if it was a hard discipline. These issues are developed in chapter 6.

2.6.3 Pedagogic Content Knowledge (PCK)

The underlying knowledge a teacher has about what is important to know about the teachers' discipline is an important part of teachers' Presage. Within Auditing this includes knowledge of the professional world in which an Auditor works and so it is argued that an Auditor would bring their own professional knowledge to the course. However, PCK involves more than knowledge of the discipline as Shulman (1987) explains:

“We expect a math major to understand mathematics or a history specialist to comprehend history. But the key to distinguishing the knowledge base of teaching lies at the intersection of content and pedagogy, in the capacity of a teacher to transform the content knowledge he or she possesses into forms that are pedagogically powerful and yet adaptive to the variations in ability and background presented by the students.” (p 15).

PCK has not been explicitly addressed in most research on HEI teachers' approaches to teaching. Ramsden (2010), however, argues that this is a very important area to address:

“We need to look at teaching the other way round. It is the content that matters above all else; what students are expected to learn, how they go about learning it and how we can help them develop their understanding of it. Feeling you have something to say about your subject matter, and then thinking about it from the point of view of your students, are the two prerequisites to good teaching.” (penultimate paragraph)

The quote from Ramsden (2010) above suggests that teachers should be trying to get students to think about the subject matter themselves. Indeed, this is one of the constructivist ideas and relates to the research into conceptual change. The way that the teacher encourages the student to achieve conceptual change is one of the elements of PCK. In this regard the research into the two areas of threshold concepts and the use of questioning by teachers are relevant to a discussion of PCK.

Threshold Concepts

The idea of two academics on threshold concepts (Meyer and Land, 2003, 2005) will first be discussed. There is no intention in this thesis to conduct a search for threshold concepts within Auditing. This is because the constructivist view is that what may be regarded as a threshold concept may differ depending upon the individual view at a point in time. A definition of threshold concepts follows with an explanation of why it was decided that it would be inappropriate to search for threshold concepts in a constructivist study. Meyer and Land (2003, 2005) argue that the grasping of a threshold concept represents a meaningful and powerful learning experience and often follows a period of difficulty while the student tries to grasp the concept. Therefore, it has been decided to include threshold

concepts only as a means whereby teachers can discuss student difficulties in order to assist learning.

The original idea of threshold concepts was developed from the thoughts of two academics Meyer and Land (2003, 2005) and discussion rather than any empirical evidence. Meyer and Land (2003) describe a threshold concept as:

“... a portal, opening up a new and previously inaccessible way of thinking about something. It represents a transformed way of understanding, of interpreting, or viewing something without which the learner cannot progress. As a consequence of comprehending a threshold concept there may be a transformed view of the subject matter, subject landscape, or even world view.” (p 7)

When we are first learning a new subject it may seem to consist of individual facts which do not relate together. Then suddenly or over a period of time we can see it whole and how it all links together. Cousin (2008) calls it that ‘penny dropping’ moment when the fog lifts and we can see the subject clearly or the slow accretion of knowledge until we see the subject whole. This is when a threshold concept is grasped. Knowledge of what constitutes threshold concepts within a discipline, it is argued, will help the teacher to focus the curriculum on important knowledge. Land, Cousin, Meyer and Davies (2006) calls threshold concepts “the jewels in the curriculum” (p198) and the knowledge on what constitutes threshold concepts helps avoid a crowded curriculum.

The idea of threshold concepts is that students engage in meaningful learning. By grasping a threshold concept a student can see the subject whole rather than fragmented bits of the subject and can link learning together to form a deep understanding of the subject. However, due to its powerful nature a threshold concept may prove

difficult for a student to grasp and may not be grasped the first time around. The student may have to keep returning to the concept, involving a recursive approach to teaching where the teacher keeps returning to the concept until the student is able to make the necessary links and connections (Land et al, 2006 p.202)..

In recent years there have been numerous studies by academics searching for threshold concepts and discussing how threshold concepts can be used to guide students to meaningful learning. As discussed above what may be regarded as a threshold concept is an individual view and it is noted that Meyer and Land (2003) do not identify threshold concepts within individual subjects but leave this up to the individual.

Meyer and Land (2003) argue that students who are approaching thresholds may encounter troublesome or difficult knowledge and by addressing these areas teachers can help students to cross thresholds. The grasping of a threshold concept requires an ontological shift, and Cousin (2006) describes this as a process whereby: "new understandings are assimilated into the learners' biography, becoming part of what he knows, who he is and how he feels." (p.135). This requires students to engage and this may be met with resistance in some cases. In a course on media studies Cousin (p141) met a number of students who were resistant 'hostile even' to the study of concepts like "otherness" which felt alien to them. Teachers should be aware that students will experience some discomfort when they are learning and this is often experienced as the idea of becoming stuck. Savin-Baden (2006) describes this as being like hitting a brick wall, whereby students may respond either by retreating and not engaging with the process or by managing it.

The idea of threshold concepts may be useful to teachers of Auditing to encourage them to enter into a debate and discussion with each other about what constitutes difficulties for students studying the subject. This process may help teachers to identify difficult areas and

thus to encourage students to spend time thinking about these areas in order to overcome their difficulties.

Questioning

The second area is the idea of the teacher using questioning to help develop student knowledge. This means that teachers should have an understanding of the students' perspectives on the subject and how they view it, and by using this understanding the teacher may consider how misunderstandings can be addressed. Biggs (2003) describes several type of questions that can be used. These vary from convergent (asked with the correct answer in mind) to divergent (where there is a variety of answers) and from low-level (seeking factual answers) to high-level (probing, theorizing and reflecting.) In this regard the idea of 'Socratic' questioning is relevant, involving asking students questions which may lead to further questions until the student works out the answer.

Yan Yip Din (2004), in his research into science teaching using a conceptual change view recommends using questioning techniques to guide concept construction and promote critical thinking. He carried out a study with 14 biology teachers who were taking the final year of a part time 2 year in-service teacher education programme. His aim was to identify the type of questions teachers asked during science lessons and to determine the extent to which questions that induced conceptual change were used. Teachers were instructed about this style of questioning and were given specially designed questions to promote conceptual development, such as probing student's preconceptions or alternative conceptions. Yan Yip Din (2004) notes that the teachers asked the conceptual change question but then stopped.

"They seldom made use of the information thus collected to challenge their students to review and resolve inconsistent ideas or used prompting questions to guide their students to construct new ideas from existing knowledge." (p .82).

Yan Yip Din postulated on what makes some teachers better questioners for conceptual change than others?

“One reasonable assumption is the teacher’s level of understanding of the subject matter ... If subject matter knowledge of a teacher is in the form of isolated facts or concepts instead of a conceptual framework, the teacher may not be able to appreciate the conceptual gap between the questions asked and the students’ knowledge level. Such high cognitive level questions would be meaningless to the students and would have little educational worth.” (p 82).

Also he notes time constraints – with a large syllabus to get through might not be time to engage in conceptual change questioning.

2.6.4 Teachers’ professional knowledge and experience

In a practical subject such as Auditing it can be argued that teachers should have a knowledge of how Auditing is practiced in the professional world. This knowledge may be important to help students establish links to the real world of business.

Many Auditing lecturers have worked as Auditors in the profession. This raises the question: how difficult is it for a professional Auditor to make the transition into the world of teaching? Shreeve (2010) carried out a phenomenographic study looking at how part-time tutors in art and design experienced the relationship between practice and teaching. She comments:

“The value to students arising from a close relationship between research and teaching and practice and teaching is that they are more likely to be engaging with subject developments in interactive ways.” (p 701)

Shreeve found, however, a wide variation in experience and notes:

“Where practice is to the forefront of experience, and tutors transmit their practice knowledge to students, there is an emphasis on skilled production of the

artefact, of being able to make and do, or to perform, but little broader understanding of the context of practice” (p 699)

This study suggests that the transition between practice and teaching is not always seamless. However, in the case of a professional subject such as Auditing the question also arises: how does an Auditing teacher who has been teaching for a number of years keep up to date with developments in the profession? One suggestion is the idea of teachers working with professionals. Pascaul (2010) describes a final year project for engineers where the results of work on a case study were presented to a panel of teachers and professional engineers at a meeting. Pascaul cites Zandvoort (2008) who feels that professionals may bring to a meeting their own feelings and experiences of the real world which may help to redirect learning. Pascaul also cites Wankat and Oreowicz (1993):

“Presenting a paper at a meeting can help a students need for esteem and reputation and can be a tremendous motivator for students. Students work harder when they have to deliver their work to an external audience than when they deliver it to a professor only (e.g. homework).” (p 11).

Pascaul concluded his paper by saying:

“The meeting reveals itself as a powerful extended tool for developing social networks among the three interacting communities. Between practitioners and students as potential employers/employees, and between academics and practitioners as potential partners for applied research projects.” (p 14).

This section has explored characteristics of the teacher which is part of presage in Figure 1. Previous sections have also discussed teachers’ perceptions of context which is also part of Presage. The remaining part of Presage, course and departmental learning context, will be addressed in the next section.

2.7 How does course and departmental learning contexts (Presage) link to learning outcomes (Product)?

It is important to consider course and departmental learning context as this represents the course design, teaching methods and assessment of the course. As the learning context can be influenced by the teacher, we need to explore its relationship to the quality of the learning outcome.

2.7.1 Constructive Alignment

Biggs' (2003) ideas about constructive alignment suggest ways in which this context can be improved. Biggs (2003) argues that teaching should always start with looking at what it is the students should be learning from the course – the outcome (or Product) The learning outcomes are set first and then the learning activities are designed so that they are in alignment with this outcome. The teacher should understand what students bring with them to the learning environment (their prior experiences) and the nature of the learning activities that might most effectively support them in achieving these learning outcomes. Biggs (2003, p.27) talks of students being “entrapped’ in a web of consistency,” with the aim that they will engage with appropriate learning activities.

These ideas suggest that the following must be in alignment:

- How students approach learning and studying
- How course material is selected, organised and assessed
- How students perceive the learning environment
- How a teaching/learning environment is designed and implemented

This is known as constructive alignment as it uses constructivist view of learning (Biggs 2003).

2.7.2 How Constructive Alignment can be used in teaching

These ideas are useful to academics in helping them to address issues with their teaching which are expanded upon below.

The curriculum should be stated in the form of clear objectives and should state the level of understanding that the student should reach rather than a single list of topics to be covered. Research has shown that understanding develops gradually over time, and a key task is to define what is acceptable for each stage of the degree given a student's specialization and degree pattern. The SOLO taxonomy (introduced at page 31) can be used by academics when planning a course to ascertain learning objectives for students that are appropriate for their level of development. This analysis could be used as a diagnostic to help the teacher to "provide the student with an opportunity to 'discover' accounting as a way of thinking. By developing an understanding of students' misconceptions and difficulties the SOLO taxonomy could be used by the teacher to develop learning activities for students. For example, students could be asked to analyse and/or improve a poorly structured explanation.

Teaching methods used in university can vary. Biggs (2003) relates that the most common method to address large groups is the lecture, however this involves minimum interaction with students, and accordingly Bligh (1971) and McLeish (1976) describe lectures as being ineffective for helping students develop higher order thinking skills such as problem solving and decision making which are better developed through active learning. However Biggs (2003) describes the lecture as the link between research and teaching, as it is through the lecture that teachers are able to inform students of their own research and thus it can act as exposure for students to a 'scholarly mind'.

Frequently large lectures will be complemented by tutorials for smaller groups of students. Anderson (1997) suggests that students see

good tutorials as ones where active learning is promoted, and this may involve teachers encouraging students to enter into debate. For this approach to succeed, students should be required to prepare in advance so that they are able to take part in the debate.

Biggs (2003) discusses the importance of questioning to help develop students' knowledge, and this aspect has been discussed under PCK above.

The way the course is assessed is also important. Tang (1991) argues that students taking exams tend to resort to learning by memory. In a study in which he used questionnaires and interviews to ask students how they prepared for exams and assignments, Tang (1991) found that in preparation for an exam students memorised selected topics to be recalled at speed in the exam room.

Entwistle and Entwistle (1997) carried out studies into student understanding. They noted that students said understanding is satisfying – complete, whole and irreversible –but this changed when they got to an exam. When preparing for exams they tried to understand in ways that would meet exam requirements rather than trying to understand the subject deeply. Biggs (2003) believes it is preferable to mix different types of assessment rather than relying only on exam. Teachers should consider including student presentations, projects and case studies into assessments.

The important feature of Biggs' constructive alignment is that the curriculum, teaching methods and assessment should be in alignment. Therefore, if the objective of the curriculum is to help students develop critical thinking skills, then the teaching methods should include time for debate and questioning and the assessments should feature questions that allow the student to engage in critical thinking. However, these studies show difficulties involved in introducing some of these ideas into courses. For example, a teacher who sees teaching as information transmission may not see the importance of using questioning in his teaching. In addition, if teachers have

different views on what constitutes conceptual understanding, or how it should be assessed (Lucas 2002), this will also relate to different views about what should be included in the curriculum, which teaching methods should be used and what form the assessment should take.

A research study by Mladenovic (2000) used the idea of constructive alignment to address issues with students approaching the study of accounting with negative perceptions. Research had shown that efforts to change these negative preconceptions had met with limited success. She designed a study where she changed the learning context to try to change students' misconceptions. In this study she argues that:

“In order to effectively challenge students' negative perceptions of accounting, the interrelatedness of the many factors in the context of learning must be acknowledged and an alignment between objectives, curriculum, teaching methods and assessment, achieved.” (p 140)

Students on an introductory accounting course were surveyed using questionnaires at the beginning and end of the course, and the way that the teachers used interventions and alignment (as described above) reviewed. The study confirmed that many accounting students come to the study of accounting with negative preconceptions. It was found that the efforts to align the course with the political, social and historical content of accounting were largely successful in challenging these preconceptions and this helped students to develop a more realistic view of what accounting involves. This alignment was more effective than direct interventions carried out in class exploring differences between students and teachers perceptions of accounting.

2.8 A revised framework and rationale for research into teaching Auditing

Constructive alignment is an aim within higher education and professional learning and it has been shown to support more effective

learning. Yet, in reviewing the literature on teachers' approach as to teaching, it becomes apparent that teachers vary in what they bring with them to the teaching environment. They also vary in their perceptions of that teaching environment and of the desired learning outcomes. Thus there is a danger of students being 'trapped in a web of *inconsistency*', particularly where there is dissonance between lecturers' conceptions of learning and their approaches to teaching.

Moreover, it can be seen that the figure 2 requires revision to highlight important areas of presage. Presage aspects for lecturers comprise a complex array of conceptions about knowledge, subject matter, pedagogic content knowledge as well as professional experience and knowledge. Figure 2 has been revised to show characteristics of the teacher as comprising:

- Conceptions of subject matter
- Conceptions of teaching
- Pedagogic content knowledge
- Teacher's professional knowledge

The figure has also been revised to include the idea of constructive alignment under course and departmental learning context to reflect the ideas of Biggs. Additionally the subheadings for teacher's perception of context have been changed to the following:

- Teacher control
- Class Size
- Student characteristics
- Appropriate workload
- Feeling valued

These changes were made to reflect the research carried out by Prosser and Trigwell. A revised figure is presented as Figure3 on the following page.

It is also noted from this review that the identification of learning outcomes within a professional subject such as Auditing is not a straightforward process. It thus becomes apparent that there is a need to locate further research within the field of Auditing.

Accordingly the key objectives of this research are to explore Auditing teachers' conceptions of:

- Their subject matter – (1) what they see as their subject matter and (2) what they believe students should learn about this subject matter
- Teaching Auditing – (3) how Auditing should be taught and (4) how they go about teaching Auditing

A phenomenographic study is carried out and the methodology and design of this study is set out in chapter 3.

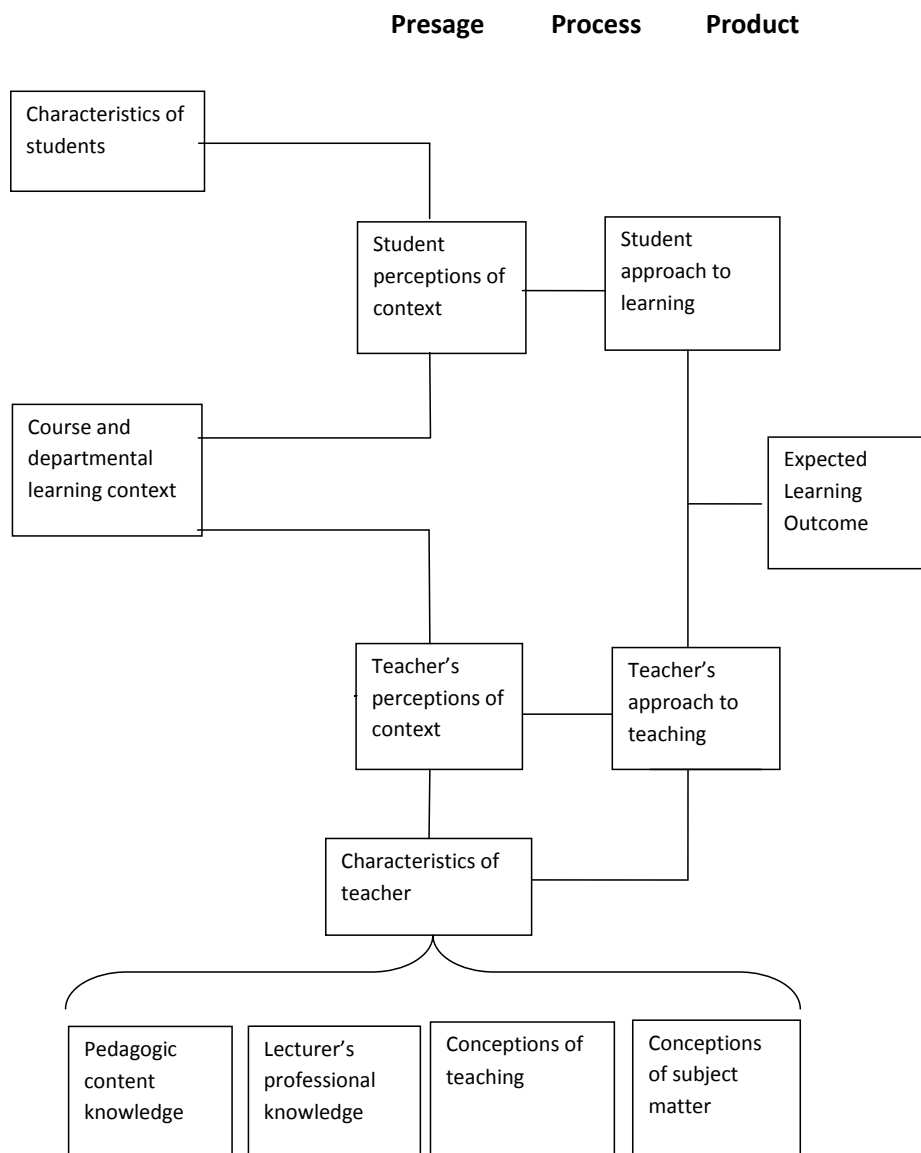


Figure 3: Revised Biggs and Collis (1982) 3P model as amended by Prosser, Ramsden, Trigwell and Martin (2003) and Whittaker (2013)

Chapter 3 Methodology and Design of Study

3.1 Introduction

This chapter sets out the methodology and design of this phenomenographic study into lecturers' experiences of teaching Auditing. A constructivist view of reality is adopted and this chapter will discuss some of the ontological and epistemological assumptions that underpin this view. A background to the phenomenographic methodology will then be presented, setting out what phenomenography is, what it involves and what constitutes findings within a phenomenographic study. The nature of this methodology which looks at a phenomenon through a participant's eyes makes it difficult to measure the results from a scientific perspective. A section follows explaining how the quality of phenomenographic research is ensured.

The design and conduct of this study is then described in detail and it is shown how criticisms of the phenomenographic methodology have been considered and addressed.

3.2 Philosophy – the constructivist view of reality: a justification for the epistemological approach and choice of methodology, having critically reflected on the alternatives.

This section builds upon chapter one to critically evaluate different epistemological approaches and to explain why the approach taken influenced the choice of a phenomenographic methodology. In this section, the behaviourist conception of knowledge adopted by some of those interviewed will be discussed and contrasted with the constructivist view taken in this study.

The ideas of behaviourism which were put forward in chapter one (p. 18) are consistent with an objectivist epistemological approach. This approach sees a reality that is external to the person and that can be

observed and recorded (Blaikie 2007). Thus, knowledge may only be apprehended by a detached observer. 'Things' are seen as having intrinsic meaning which is capable of being recorded by such an observer, and each observer would observe the same truth about these things. Blaikie (2007) outlines how:

"Initial generalizations derived from observations are further confirmed by the accumulation of evidence. The greater the weight of confirming evidence, the greater their claim to be true statements about the world" (p111).

The above view is consistent with the aims of the behaviourist view, which seeks to observe causations and regularities over time which can be recorded as general laws. The behaviourist view of learning (Skinner 1976) focuses upon being able to observe and record events objectively, and for those who adopt such a view, knowledge can be transmitted, such as from teacher to student, and can be quantified and measured in exams where there is a right or wrong answer. This way of viewing the world believes that knowledge is only true if it can be tested by 'scientific' observation.

A methodology which encompasses these views would involve observing the work of auditing teachers and attempting to establish benchmarks that would state either what should be taught in an auditing course or how it should be taught as a general rule. This would assume that all teachers would change the way they conceived of their teaching to comply with a general rule laid down by this thesis. This view of the world sees teachers as conduits via which one ideal approach to teaching is sought and delivered, and individual views of how teaching ought to be carried out are seen as inferior to the apprehension of the 'one best way'. Although this view was reflected in the statements and approaches of some interviewees, it does not match the phenomenographic nature of this study and would logically result in a loss of the rich variety of potential perceptions of how auditing may be taught, which is such an important part of this study.

A more useful view would be capable of conserving and celebrating this rich variety of perceptions. Such a view is provided by the constructivist view, which is discussed next.

The constructivist view suggests that people mentally construct, or construe the world in their own ways. Each person is seen to have their own feelings and views, and these are linked to their experience of the world in which they live, which in turn shapes their beliefs about topics such as how auditing should be taught. This is true both of the researcher and the object of the research, the teacher. Contrary to a behaviourist view, in a constructivist view meaning is constructed rather than observed, and reality which Guba and Lincoln (1998) describe:

“... exists in what we have come to call the constructivist paradigm (which) rests on a relativist rather than a realist ontology, and monistic, subjective rather than dualistic, objective epistemology. (This paradigm) is not, in sharp contrast to conventional methodology, a set of conclusions, recommendations or value judgements but rather an agenda for negotiation of those claims, concerns, and issues that have not been resolved in hermeneutic dialectic exchanges” (p.13).

This view of reality is also shaped by people's experiences of the social interchanges that they carry out on a daily basis. Smith (1988, p.85) describes this view of reality as being “socially-constructed – based on a constant process of interpretation and reinterpretation of the intentional, meaningful behaviour of people – including researchers”. This implies a non-dualistic ontology where there is no separation between the researcher and the subject of the research.

This thesis has adopted a constructivist view of reality where both the teacher and student are seen as individuals, each bringing their own views and prior knowledge to each learning episode. This view allows the researcher to explore individual viewpoints and to put these forward without representing them as right or wrong or attempting to establish general laws. The methodology chosen must reflect

individual viewpoints but allow us to see the variation and similarities in these viewpoints. The next section discusses whether a qualitative or quantitative methodology would be most appropriate.

A methodology that had included quantitative methods would enable a measurement of the teaching of auditing to be set up, for example grouping teachers together by their teaching preferences. This methodology has long been associated with the sciences; however, it would not permit the experiences of the individuals in this study to emerge from the data. However, by grouping experiences it would be possible for us to see variation and similarity between the views of individuals. Thus, in this regard, a quantitative methodology by itself may help achieve some of the objectives of this study, but not those relating to apprehending the experiences of individuals. Conversely, a methodology that included only qualitative methods may enable the experiences of individuals to emerge from the data, to be studied and recorded without attempting to provide an aggregate measure these experiences or to record them as general laws. Qualitative and quantitative methodologies have long been viewed as being polar opposites. However, Crotty (2003) describes how this is not the case:

“We should accept that whatever research we engage in it is possible for either qualitative methods or quantitative methods, or both, to serve our purposes.” (p23)

It is therefore possible to choose a methodology that has aspects of both quantitative and qualitative research methods. This methodology is phenomenography. The following sections will discuss phenomenography in more detail and explain how it allows both qualitative and quantitative aspects of the data analysis to emerge.

3.3 The phenomenographic methodology

3.3.1 The phenomenographic methodology – its ontological and epistemological underpinning

Origins of phenomenography

Phenomenography started with the seminal study by Svensson and Marton in 1970 at Gothenburg University in Sweden. This study started a new way of looking at teaching and learning (Entwistle 1997). Svensson and Marton asked students to read a book and then report back on their conceptions of what the book meant to them. These conceptions were categorised into an outcome space which showed variation in the way they understood the book. These conceptions became known as “deep” and “surface” approaches to learning and were described previously. “Deep” approach to learning is associated with the idea that students learn with the intention to understand and are able to apply their learning to practical situations whilst “surface” approach to learning is associated with learning by rote without the intention to understand (Ramsden, 2003).

Entwistle (1997) discussing this work says:

“What eventually became codified as phenomenographic research started out as an attempt to scrutinise and understand human learning by focusing on what people are in fact doing in situated practices and when studying ...” (p 52)

Marton (1986) described the new methodology as:

“An empirically based approach that aims to identify the qualitatively different ways in which different people experience, conceptualise, perceive and understand various kinds of phenomena.” (p 31).

Second order perspective

The methodology uses a second-order perspective where the world is described as it is understood by the interviewee. It is this second-order perspective that is one of the characteristics of phenomenographic studies. Svensson (1997), talking about some of the earlier phenomenographic studies he carried out, describes how phenomenography represents a contrast to the positivistic/objectivist views that had previously been dominant in educational psychology. He opined that the intention of phenomenography:

“... was not to describe knowledge quantitatively, in the way used in most knowledge tests, where the result is given in points or grades...the positive choice made was to describe knowledge in terms of the individual’s understanding of something in terms of the meaning that something has to the individual, irrespective of the experienced meaning in relation to demands for objectivity and intersubjectivity” (p 163).

Marton and Booth (1997) point out that phenomenography has a non-dualistic ontology:

“There is only one world that is experienced and understood in different ways by human beings; it is both objective and subjective at the same time. An experience is now a relationship between object and subject that encompasses them both.” (As cited by Richardson, (1999, p.66).

Richardson (1999) disagrees, arguing that there is no such thing as a non-dualist ontology:

“We learn about physical objects by observing them, but we learn about other peoples’ experience of those objects by asking them. In other words, if Marton and Booth (1997) were successful in their aim of transcending dualism in the realm of ontology (p12) it would resurface in the realm of epistemology” (p.67).

However, by further reviewing Marton and Booth (1997) it is possible to counter this argument:

“There is not a real world “out there” and a subjective world “in here”. The world (as experienced) is not constructed by the learner, nor is it imposed upon her; it is constituted as an internal relation between them.” (p 13)

Phenomenography as an established research methodology

It appears that although phenomenography has some roots in existing methodology it does represent a new methodology and a new way of looking at learning and teaching. Svennson (1997) stated that he believed that:

“Phenomenography, despite similarities to different older traditions, has to be given its own specific foundation and cannot be “reduced” to phenomenology or any other established school of thought.” (pp 162-163)

Webb (1997) also believes that the methodology of phenomenography represented:

“Both an attempt to shift paradigm whilst at the same time providing continuity with the past ... (and) ... the new research characteristics were seen as progressive and this enabled a new generation of researchers to redefine and rise within the discourse.” (p 222).

As we have seen phenomenography is a relatively new methodology that grew out of a dissatisfaction with psychological educational

research that has become widely used as a research tool in higher education. There have been numerous arguments from critics as to the theoretical basis of the methodology (Webb, 1997; Richardson, 1999) but it is not in the theoretical basis that its value is seen:

“The test is generally not its theoretical purity, but its value in producing useful insights into teaching and learning” (Entwistle, p 129).

Entwistle (1997) stressed the importance of phenomenography in helping him in his own experience as a professor to develop a better understanding of learning in higher education. Similarly, Bowden (1994) saw the strength of phenomenographic research as being where:

“In a sense, phenomenographic research mirrors what good teachers do. It tries to understand what students are doing in their learning. It attempts to discover what different approaches students are taking and to understand those in terms of outcomes of their learning activities.” (p 54)

To conclude, a phenomenographic study facilitates a way to look for relations and variations in ways in which Auditing teachers see teaching and learning. By exploring these relations and variations it is possible to see similarities and differences between teaching and learning in Auditing which can help to develop a deeper understanding of what it means to teach and learn Auditing. The next section will explore in more detail what constitutes findings in a phenomenographic study.

3.3.2 What constitutes findings in a phenomenographic study

A phenomenographic study looks for variation in participants' accounts but also looks for relations between the different accounts. A key issue is how variation is reported. Data is collected on an individual basis but is reported on a group basis. The emphasis is on

highlighting similarities and variation. The researcher is looking for relationships between participants' perceptions and also for variation in these perceptions. It is the researcher's decision on how to group these perceptions. Two main approaches can be identified within the literature. The first is categories of description and the second is themes. Marton (1981) goes on to describe what is involved in the identification of categories of description:

"Let us assume that we are investigating conceptions of a certain aspect of reality in a certain group of people. Let us also assume that conceptions of this aspect of reality have not been discerned previously. If our undertaking is successful, then we may perhaps become able to describe a number of different conceptions and also to identify the distribution, over the categories, of the group participating in the study. We arrive in consequence at two different kind of results, the categories of description themselves, and the distribution of subjects over them. The first result is a qualitative one ("What are the conceptions held?"), and the second is quantitative ("How many people hold these different conceptions?)" (p 195)

Trigwell (1994) argues that this grouping introduces a rigor which was previously absent from qualitative studies. He comments:

"... I'm simply saying that at the methodological level, the idea of looking in a mass of (loosely constrained) data for some order, qualitative differences and relations is more appealing in complex situations ..." (p 56)

However, Richardson (1999) points out a tension that will always be present:

"... it can be argued that there is a tension inherent within phenomenography between the positivist desire for scientific rigor and generalizability and the hermeneutical search for authentic understanding." (p 72).

The issue of grouping data is a concern for phenomenographic researchers and safeguards should be taken to ensure that it is done

emphatically in order to attempt an authentic understanding. One way that this can be done is for the researcher to look for more general themes that emerge from the interviews when constructing categories of description. This issue will be addressed during the design of this study.

3.3.3 The phenomenographic methodology: how does one engage with the experience of the individual?

As discussed above, a phenomenographic study presents categories of description that should reflect the participant's experiences. However, Cousin (2008) argues that the main difficulty with this approach is that it reports the researcher's interpretation of the data, and therefore can be read as the researcher's interpretation of variation found in the participants' experiences. In phenomenography it is the intention to show the understanding from the participant's viewpoint and the researchers own views on the subject should be screened out.

In this regard, phenomenography has its roots in phenomenology. Although, Marton (1986 as cited by Richardson, 1999) stated that his view was based on what he described as common sense rather than any established methodology, he still saw some links to phenomenology. In particular Marton (1986) sees links to Husserl's phenomenology in that he believed both methods were "relational, experiential, content-oriented and qualitative" (Marton, 1986 as quoted by Richardson, 1999 pp 59-60). Husserl's phenomenology (Cohen , 1987) aimed to take the things we take for granted in our everyday life and question:

"How things appear to us rather than through the media of cultural and symbolic structures. In other words, we are asked to look beyond the details of everyday life to the essences underlying them." (p32)

In order to be able to do this the researcher must be able to put aside his own presuppositions – a process known as bracketing. Marton (1986) agreed on this process but argued that there were no such things as essences. Instead he believed that we each have our own conceptions of the world based on our own perspectives. He further argued that phenomenography looked at conceptions that had been reflected upon, whereas phenomenology was concerned with experiences that had not been reflected upon and that were more immediate.

3.4 “Quality” in a phenomenographic study

This section discusses what constitutes ‘quality’ in a phenomenographic study. It will argue that the terms ‘credibility’ and ‘justifiability’ are more appropriate than ‘validity’ in discussing quality so that the reader has confidence in the findings. Early views of validity were based upon positivist notions and the idea that a piece of research should initially set out what it intends to measure in scientific terms and then present a study showing what has been measured. However, it will be argued that this is not appropriate in a phenomenographic study.

There must be some way to assess qualitative research and Morse, Barrett, Mayan, Olson and Spiers (2002) argue: “Without rigor, research is worthless, becomes fiction, and loses its utility.” Maxwell (1992, quoting Mishler, 1990) points out a problem with validity:

“Validity, then, attaches to accounts, not to data or methods (Hammersley and Atkinson, 1983); it is the meaning that subjects give to data and inferences drawn from the data that are important. (p70)”

This is because validity is “relative to purposes and circumstances” (Brinberg and McGrath, 1987 p.13). Phenomenographic research must make clear what those purposes and circumstances are.

In fact, Ashworth and Lucas (2000) argue that the term 'justifiability' may be more appropriate to phenomenographic research than 'validity'. They believe that the phenomenographic researcher:

"Should be able to respond to two linked questions:

1. To what extent does the research investigate what it sets out as its focus of enquiry? In other words, is the research method adopted appropriate to the object of enquiry?
2. To what extent is the research method enacted in a way that retains credibility in terms of what it seeks to achieve?" (p 306)

The objective of this piece of research is to study the teaching of Auditing in HEIs within the United Kingdom with the aim of helping to improve teaching Auditing by extending what is currently known. By choosing phenomenography as a research method it should be shown to be appropriate to this line of enquiry. This study is looking at the experience of teachers of Auditing and care must be taken to recognize their views in the study. The researcher must be able to understand and emphasise the life world of the person she is interviewing who is referred to as the 'Other' (Webb, 1997). The study must therefore give voice to the 'Other' and the data collected must represent their own experiences of teaching Auditing. The researcher must set aside her own views of teaching Auditing to ensure that theories and findings are not brought into the study that are not representative of lecturers' descriptions of their life world.

Ashworth and Lucas (2000) talk about this process which is known as 'bracketing' by referring to Husserl's work on the life world and describing the following which are to be set aside by the researcher when collecting data:

- The researchers' knowledge of theories and findings from previous studies. The focus is on the experience of the interviewee and not on how this fits into what is known about the topic

- Any claims as to the correctness or falsity of the data being collected. The researcher must remain neutral and record experiences as they are recounted by the interviewee.

The issue of credibility should also be addressed, as the interpretations that are put on the data are subjective. Therefore, a persuasive argument must be constructed to show how the data was interpreted. Guba (1981) believes that in qualitative research there is a switch from a “right” interpretation to a ‘defensible’ interpretation. Onwuegbuzie and Leech (2007) suggest that one of the ways to test this defence is to present the research at conferences and research seminars and to publish it in peer-reviewed journals. The research community can then judge the appropriateness of the methods employed in this study.

Another way to test the data is the “viva” where a PhD student who has worked alone must present and defend the thesis to experts in the field.

There are a number of specific areas where the issues of credibility and justifiability have been raised in respect to phenomenographic studies in general. These are discussed in turn showing how they have been addressed in this study

- a lack of documentation,
- the translation of comments made in interviews into conceptions
- the possibility that the interviewer is reporting their own views rather than those of the interviewees.
- The use of judgement in constructing categories of description

Lack of documentation

One criticism is that the methodology has developed without sufficient explanation or description which would enable new researchers to ensure the quality of their own methods (Entwistle, 1997; Akerlind, 2005). Entwistle (1997) further argues:

“And still the path from interviews through inference to categories can be difficult to follow, leaving the findings unconvincing. It is thus quite a challenge for researchers coming fresh to the field to see, and utilise effectively, the crucial strengths of the approach.”
(p 128)

This lack of documentation of the methodology has meant that this has been a difficult area to research leading academics to query the credibility of phenomenographic studies. In response to these criticisms the design of this study has been fully documented and included in this chapter.

The interview method: translating comments into conceptions

A phenomenographic study usually involves the use of interviews to gather data. In the interview the participant makes comments which are analysed and reported as conceptions (findings). Saljo (1997) expresses a concern that phenomenographic studies may not adequately justify the link between comment and conception. In a phenomenographic study the researcher is looking for the conceptual meanings underpinning oral expressions. This is referred to by Saljo (1997) regarding the link between utterances in an interview and conceptions and the need to adequately justify the link. Research by Johansson, Svennson, Anderberg and Alvegard (2006) has focussed on the interplay between oral expression, meaning and conception. In this interplay conceptual meaning comes from the conception and the oral expression. The intentional-expressive approach can be used during interviews to help participants reflect (Anderberg, 2000). This involves asking interviewees a question and then following this up with another question that encourages them to reflect on the conceptual meaning of expressions that have been used.

The researcher must then translate utterances into conceptions.

Marton and Pong (2005) describe a conception as having:

“two intertwined aspects: the referential aspect, which denotes the global meaning of the object conceptualized; and the structural aspect, which allows the specific combination

of features that have been discerned and focused on.” (p 335)

This translation occurs at the analysis phase of the study.

Phenomenographers have developed frameworks to help further the study of conceptions and a study in 2011 by Harris found that although these frameworks are not strongly grounded in theory, they provide a method for phenomenographers to “think about important distinctions within conceptions”. Two frameworks have been developed using the following pairs of categories:

1. The “what” and “how” category – in relation to approach to teaching this relates to “what” the lecturer perceives is involved in teaching e.g. presenting material, covering material etc. The “how” category relates to how the lecturer perceives learning comes about e.g. information transmission, conceptual development etc.
2. The “structural” and “referential” category. Harris (2011) describes these as “structure refers to how the outcome is arranged, and reference relates to what the outcome is about”. In relation to how the subject matter is understood then “referential” relates to what is referred to as knowledge within the subject matter and “structural” refers to how knowledge and understanding is developed within the subject matter.

Categories of description to be used in this study have been developed and are shown in chapters 4 and 5.

Remaining true to the voice of the participant

Another concern is that the individual researcher will have their own interpretation of the meaning of words used by the participant. As previously noted, Cousin (2008) argues that a phenomenographic study can be read as the researcher’s interpretation of variation found in the subject’s perceptions. Bowden (1994) also elaborates on the view that the researcher may be categorising the data without regard for the voice of the individual participant.

“Beneath that criticism is an understanding of the individual conception as being relational (between the individual and the phenomenon) but also unavailable to the researcher in the way it is available to the individual herself or himself.” (p 51)

Webb (1997) also comments upon the unequal nature of the interaction between researcher and the researched and, in a scathing criticism of phenomenography opines:

“Phenomenography occupies a curious position in terms of epistemology ... it claims an orientation towards human subjectivity and qualitative explanation, yet is method driven in an attempt to make the kind of generalisation associated with positive science. There is little of the hermeneutical spirit of openness to the Other, mutuality and the expectation of change in both conversationalists. The conversation is uneven as only one of the parties has the power to categorise and judge. This is not a very satisfactory model from which to construe either educational or educational development relationships. (p 202)”

Ashworth and Lucas (2000) suggest that the interviewer should be able to address this criticism and put aside their own views by engaging in bracketing. Bracketing can be achieved by establishing empathy with the life world of the interviewee. They describe empathy as detaching oneself from one's own life world in order to open up to the life and experiences of the interviewee. They appreciate the difficulties involved in this transition and set out some recommendations to help the researcher:

- “engage in empathic listening to hear meanings, interpretations and understandings;
- Consciously silence his or her concerns, preoccupations and judgements; and
- Use prompts to pursue/clarify the participant's own line of reflection and allow the participant to elaborate, provide incidents, clarifications and, maybe, to discuss events at length.” (pp 302-303)

Feminist writers such as Fine (1988), although not addressing the issue of bracketing as such, also believe in empathic listening during interviewing. In this regard the work of feminist writer Shulamitz Reinharz (as cited by Fine 1988) speaks about the stance that should be taken when interviewing:

“By dealing in voices, we are affecting power relations. To listen to people is to empower them. But if you want to hear it, you have to go hear it, in their space, or in a safe space. Before you can expect to hear anything worth hearing, you have to examine the *power dynamics of the space and the social actor*. Second, you have to be the person someone else can talk to, and you have to be able to create a context where the person can speak and you can listen. This means we have to *study who we are and who we are in relation to who we study*. Third, you have to be willing to hear what someone is saying, even when it violates your expectations or threatens our interests. In other words, *if you want someone to tell it like it is, you have to hear it like it is.*” (pp 15 – 16 - emphasis added).

By using an approach that uses bracketing this study should be able to demonstrate how the researcher’s presuppositions were put aside and how empathy was achieved with the life world of the participants.

Using judgement in constructing categories of description

It can be argued that translation will always include the judgement of the researcher. A further criticism is that the researcher is not only looking to group data according to meanings but is also looking for a logical structure for those meanings. When constructing the categories of description, the researcher must take care not to impose their own structure on the categories, and should allow the categories to emerge from the data (Akerlind, 2005). It has been argued that the construction of these categories introduces rigour into a phenomenographic study, but there may be variation among individual researchers regarding how these categories are constructed. A phenomenographic study is not intended to be replicable, and different

researchers might see different relationships and construct different categories. As Marton (1986) comments:

“The original finding of the categories of description is a form of discovery and discoveries do not have to be replicable.” (p 35).

Guba (1981) argues that methodological practices should be introduced into a piece of research that ensure consistency and quality in data interpretation. Marton (1986) further asserts that:

“Once the categories have been found, it must be possible to reach a high degree of intersubjective agreement concerning their presence or absence if other researchers are able to use them.” (p.35).

Intersubjective agreement has been introduced into phenomenographic research in the following ways:

1. Coder reliability check – this involves two or more researchers each reviewing all the interview transcriptions and constructing outcome spaces independent of each other. These spaces are then compared and discussed
2. Dialogic reliability check – this involves two or more researchers working together to critique the data and each others' interpretations of the data until mutual agreement is reached (Akerlind 2005)

However, this study has been carried out as part of the requirements for a PhD so the researcher has worked alone. Guba (1981) suggests that a researcher may also include reliability into the study by fully documenting the steps that were taken to interpret the data and showing examples.

3.5 Objectives of the research study

This phenomenographic study has been designed to investigate the qualitatively different ways in which Auditing teachers conceptualise

- Their subject matter – (1) what they see as their subject matter and (2) what they believe students should learn about this subject matter

- Teaching Auditing – (3) how Auditing should be taught and (4) how they go about teaching Auditing

In this regard all experiences are valuable and are recorded and analysed. The best way to engage with these experiences is by asking Auditing lecturers to reflect on them in a semi-structured interview. The following sections set out how the study was designed to achieve these objectives, beginning with a general section setting out how ethics have been addressed.

Ethical guidelines for the study

The design of this research study has been influenced by ethical principles at all stages in line with the approach suggested by Kvale and Brinkmann (2009).

“Ethical problems in interview research arise particularly because of the complexities of “researching private lives and placing accounts in the public arena” (Birch et al, 2002, p.1). Ethical issues go through the entire process of the interview investigation, and potential ethical concerns should be taken into consideration from the very start of the investigation to the final report” (p.62).

Ethical issues will be considered at each stage of the design of the study as follows:

Thematizing – a consideration of how the knowledge obtained from the study can be used to support more effective knowledge (see Chapter 2).

Designing – Obtaining interviewees’ informed consent to participate in the study, ensuring their views remain confidential and considering any possible consequences for interviewees of participating in the study (p.98). A copy of the Participant Consent form is provided as appendix ‘A’.

Interview situation – addressing any concerns the interviewee may have during the interview (p.98).

Transcription - issues of confidentiality, anonymity and professional transcriber (p.108).

Analysis – How the interviews are analysed and whether the interviewee should have a say in how statements are interpreted (p.108).

Reporting – Issues of confidentiality and if there are any consequences for the interviewees of including their comments in the PhD thesis (p.102).

With the exception of thematizing, which has already been addressed in chapter 2, the other issues will be addressed in the discussion of design of the study that follows. This discussion will be structured as follows:

Pre-interview: choice of participants and design of interview protocol

Process (interview) – conduct of the interview

Post-interview – transcription, analysis and reporting

3.5.1 Pre-interview - Choice of participants and design of interview protocol

Choice of participants

This study looks at lecturers' experiences of teaching Auditing.

Therefore participants were chosen because they had experience teaching Auditing in UK universities. The participants were selected from the following sources:

- The British Accounting and Finance Association (BAFA) research register that lists teaching specialisms of lecturers
- Auditing lecturers that I met at the annual Auditing conference (British Accounting and Finance Association: Auditing Special Interest Group: Audit and Assurance Conference)

- Auditing lecturers who had worked with my colleagues at UWE in previous employment

There was no attempt to select a sample or a particular “type” of Auditing lecturer. The table on the following page shows a profile of the lecturers interviewed. The lecturers had a range of experience between one and thirty years teaching Auditing. All had worked in the profession and had professional qualifications. Six out of the fifteen had since taken academic qualifications, one had an MEd, one had an MPhil and four had PhDs. The aim was to ensure that there was a broad range of experience and academic qualification amongst the lecturers who agreed to take part.

Fifteen lecturers agreed to be interviewed and interviews were subsequently carried out. (see Table 3) Fifteen interviews were chosen for the following reasons:

- Trigwell (1994) discusses the aim of a phenomenographic study being to reveal variation in how people experience a phenomenon. He believes that a number of interviews are needed in order to see a range of views and he recommends fifteen.
- As the interviews were carried out it was noted that there were both issues of variation and similarity between lecturers’ experiences. When fifteen interviews had been carried out it was felt that there was a sufficiently wide range of experiences to be able to construct categories of description.

Interviewee	Years teaching	What taught	Level	Professional qualification	Worked as an Auditor	Higher academic qualification (MPhil or PhD)	Other comments
Tim	20 years	Auditing – undergraduates	2 nd year	ACA	Yes – 6 years with Big 4	PhD	Taught as 2 modules – theory and practice
Nik	17 years	Auditing (10 years) Professional courses – ACCA and IIA	2 nd year	FCA	Yes – small firm of accountants	No	
Jenny	20+ years	Corporate governance Auditing and Forensic Auditing to undergraduates	3 rd year	CIPFA MIIA FHEA	Chief Internal Auditor	MSc Audit	
Clive	15 years	Professional courses – ACCA, IIA Auditing to undergraduates	2 nd and 3 rd year	FCA	Yes KPMG	No	
Lydia	19 years	Auditing to undergraduates	3 rd year	ACA	Yes – local firm	No	
Derek	20 years	Auditing to undergraduates	3 rd year	FCCA FCMA	Used to be partner in 2 partner firm	No	
Barbara	1 year	Auditing to undergraduates and Professional course ACCA	2 nd year	ACA	Yes – local firm	No	Wants to take Institute of Tax exams and move from teaching Auditing
George	30 years	Auditing to undergraduates	2 nd year	FCA	Yes – Big 4	PhD	Taught as 2 modules – theory and practice
Helen	4 years	Auditing to undergraduates	2 nd year	ACA	Yes – local firm	No	Teaches part time only – works for a consultancy firm
Ken	20+ years	Auditing ACCA – Professional course	3 rd year	ACCA	Yes – local firm	No	
John Paul	16 years	Auditing to undergraduates	3 rd year	CIPFA	1 year with Audit commission	M Phil	Taught as 2 modules – theory and practice
Andrew	18 years	Auditing to undergraduates	2 nd year	FCA	Yes – Big 4	M Ed	Taught as 2 modules – theory and practice
Davy	25 years	Auditing to undergraduates	3 rd year	FCA	Yes – KPMG	PhD	
Mary	16 years	Auditing to undergraduates Professional exams – ACCA and CIMA	2 nd year	ACA	Yes – Big 4	PhD	
Betty	21 years	Auditing to undergraduates	3 rd year	ACA	Yes – Big 4	No	

TABLE 3 – TEACHERS INTERVIEWED IN THIS STUDY

Notes: Big 4 refers to the four largest accounting firms that have worldwide practices. These firms are Ernst and Young, KPMG, PriceWaterhouse Coopers and Deloitte Touche Tohmatsu.

Ethical concerns were addressed as follows. All lecturers taking part in this study were assured of anonymity. Contact was made originally by email to ask if they would be interested to take part in my research into their experiences of teaching Auditing. It was stated in the email that the researcher would go to their office to interview them, the interview would last a maximum of one hour, and no advance preparation was required. They were also informed that the interview would be tape recorded and that it would be later transcribed. They were advised that their identity would remain anonymous but that quotes they made may be used in the study suitably anonymised. All people that were written to replied to this email; however, several did not reply to subsequent emails where they were asked to agree to setting up a date and time to meet.

In the following description the first person singular will be used to describe the research process as it reflects a personal experience of engaging in research.

I am a senior lecturer who teaches Auditing at a UK university. I chose to interview colleagues who taught at other universities, and I felt able to contact these colleagues directly without the need for a gatekeeper. However, the colleagues differed in terms of years of experience, seniority in the university and academic qualifications as set out in Table 3. I was mindful that these differences could lead to some interviewees feeling nervous or not able to be open. I addressed this issue by going to the interviewee to carry out the interview. I carried out all the interviews at the interviewees' office except for one where at the interviewees' request the meeting took place on neutral ground at a restaurant. I tried to build up a rapport with the interviewees to help put them at ease. In most cases the interviewee would offer me a drink of tea or coffee and they would begin by making small talk about teaching in general over a drink. I would then go on to discuss concerns about consent, privacy, harm and confidentiality of data. These were discussed during the discussion of the protocol (Figure 4).

I found that the majority of interviewees seemed happy to talk about their experiences teaching Auditing. I only experienced one instance where the interviewee was not willing to have all his comments tape-recorded. In this instance, the interviewee asked me to switch the tape recorder off as he wished to make comments that he believed were very sensitive to his own course and institution. I complied with his wishes and the comments that he made while the tape recorder was switched off have not been included in this study.

Design of protocol

I developed a protocol (which included a semi-structured interview guide) in advance of the interviewing which helped me to develop skills needed in semi-structured interviewing. The full protocol is shown in Appendix 'B'.

The following describes how I followed my research protocol and what the reasons were for each stage.

The protocol begins by setting out a list of self-instructions. These were explained to the interviewee at the beginning of the interview to set out the objectives of the interview and set guidelines for how the study would be carried out. From an ethical point of view, I felt it was important to have these prompts to ensure that proper procedures took place.

I began the interview by giving the participant a copy of the participant information sheet (see appendix 'C') and I explained to the participant the purpose and nature of the research study. It was explained to the participant that I am interested in individual experiences and that no views will be considered to be right or wrong in any way. Each participant was also assured of anonymity in any written reports growing out of the study.

At this point I asked the interviewee if he/she was willing to take part in the interview. If the interviewee agreed she was asked to sign the

participant information sheet. When this had been signed the following points were discussed regarding the conduct of the interview.

- The interview was to be face to face with a relatively informal style
- Interviewee was to feel free to interrupt or to ask for clarification etc.
- I would tell the interviewee a little about my own background and interest in the study
- I would ask permission to tape record the interview, explaining why I wished to do so.
- I would inform interviewee that the interview should last a maximum of one hour. I would place a watch on the desk so that the interview can be timed. If the interview appeared likely to go over one hour this was to be discussed with the interviewee who should be given the option of calling the interview to a close or continuing.

Once these items had been discussed I turned on the tape recorder and commenced the interview.

Design of questions

The following describes how the questions to be used in the study were designed. A semi-structured interview has a topic and discussions should enable the interviewee to describe his/her experience of this topic. I was required to set aside my own assumptions about the topic as far as possible. This required me to be skilful at questioning so that the interviewees' reflections on the topic were prompted and discussed. It is recognised that this experience might vary between participants and therefore participants were given the chance to describe their own personal experiences and to reflect on these experiences. This requires certain skills on behalf of the interviewer.

Kvale and Brinkmann (2009) aspects of the interviews

Kvale and Brinkmann (2009) set out some aspects of this type of interview that interviewers should consider and these are discussed in the third person in the following section:

- Topic – the topic of the interview is the interviewees own experience of a phenomenon and her relation to this theme.
- Deliberate naivety – the interviewer should be open to “new and unexpected phenomena rather than having readymade categories and schemes of interpretation.” The intention is to record the interviewee’s perspectives. The interviewer should not ask questions that were intended to elicit replies that would fall into predetermined categories of description. Rather the interviewer should remain open to new and, perhaps, unexpected perspectives. “The interviewer should be curious, sensitive to what is said – as well as to what is not said – and critical of his or her own presuppositions ...” (p.30).
- Focused – the interview is focused on certain objectives which are the topic of research. It is, therefore, neither tightly structured or completely open. “The interviewer leads the subject toward certain themes, but not to specific opinion about the themes.” (p.31).
- Ambiguity – sometimes during an interview the interviewee may come up with statements that seem ambiguous or contradict earlier statements. The interviewer needs to be able to ascertain whether these are genuine contradictions arising from aspects of the interviewee’s experience or there has been a breakdown in communication during the interview.
- Change – the interviewee may change their descriptions or feelings towards an experience during the interview. This change may be stimulated by the process of remembering and the interviewee may see new relations that she had not seen before.

The interviewer should be considerate that this may happen and allow the interviewee time to be reflective during the interview.

- Interpersonal experience – in the interview “knowledge is constructed in the inter-action between two people.” (p.32). This relationship means that the interviewer and interviewee can both influence each other. The interviewer needs to keep in mind possible ethical issues when interviewing to ensure that personal boundaries are not crossed causing the interviewee to have feelings of anxiety or a need to defend herself.

The interviews were carried out with the view of obtaining lecturers’ reflections on a theme – their experiences of teaching Auditing. Questions were developed which were intended to help interviewees with the process of reflection. In accordance with Ashworth and Lucas (2002) these were intended to be open questions with the intention that the interviewer would:

“... engage in empathic listening to hear meanings, interpretations and understanding and consciously silence his or her concerns, preoccupations and judgements and use prompts to pursue/clarify the participants own line of reflection and allow the participants to elaborate, provide incidents, clarifications and maybe discuss events at length ...” (pp 302-303).

Open questions were developed to help interviewees with the process of reflection. These questions were grouped under each research objective as follows:

- The subject matter of Auditing – what participants saw as their subject matter
- What participants believe students should learn about Auditing
- How they felt Auditing should be taught
- How they went about teaching Auditing

(Questions are shown as part of the protocol at Appendix ‘B’)

The intention is that these are introductory questions only, and the interviewer should listen carefully to the interviewees' responses and consider asking the following types of questions:

- Follow-up questions – this may extend the interviewees' responses by the interviewer appearing curious and interested. Types of follow-up questions include asking direct questions on what has been said or repeating significant words. Kvale and Brinkmann (2009) state “Interviewers can train themselves to notice “red lights” in the answers – such as unusual terms, strong intonations, and the like – which may signal a whole complex of topics important to the subject.” (p 135)
- Probing questions – Kvale and Brinkmann (2009, p 135) “Could you say something more about it?” “Do you have any further examples?” “Can you give a more detailed description?”
- Emotive prompts – find out more about the interviewees feelings
- Specifying questions - “What did you think when ...”
- Structuring questions – interviewer should indicate when a question on a particular topic has been exhausted – “I would like to introduce a new topic ...”
- Silence – this is important so the interviewee has ample time to associate and reflect. The interviewee should break the silence with significant information.

The protocol was taken to all 15 interviews and consulted as a prompt. The conduct of the interview will now be discussed returning to the first person to record personal experience of carrying out interviews.

3.5.2 Process (interview) – conduct of the interview

In deciding how the interview was to be carried I drew upon the protocol and interview guide. I took these to each interview and consulted them during the course of the interview.

The researcher's experience of conducting the interview will now be discussed. **The first person will be used in this section as it relates to the interviewer's experience of conducting the interviews.**

First, there was the question of interview technique. The way I conducted the interview should encourage the interviewee to be open and honest. It is important that the data collected should be the understandings that the interviewee has and this should not be tempered by my own understandings. I will now describe how I addressed the issue of technique and second how I tempered my own understandings.

In a phenomenographic study the interviewee should discuss his or her experience of the phenomenon being investigated which in this case is the teaching of Auditing. It is recognised that this experience might vary between participants and therefore participants must be given the chance to describe and reflect on their own personal experiences. This is an area where I experienced some difficulty as I clearly had my own views. I have taught Auditing for nine years and previous to that was an Auditor for sixteen years so this is clearly not a new area to me. It presented a challenge to me to set this aside and appear neutral when interviewing fellow teachers of Auditing. I needed to "bracket" my own assumptions and views as described by Ashworth and Lucas (2000) on pages 97-98 where it is suggested that bracketing can be achieved by establishing empathy with the life world of the interviewee. They describe empathy as the detaching oneself from one's own life world in order to open up to the life and experiences of the interviewee.

In carrying out this study then I should be able to demonstrate how I set aside my own presuppositions and how I achieved empathy with the views of my participants.

One of the ways I did this was by learning to be reflexive and to use this reflexivity to make me aware of the ways in which my background,

interests and choice of research method might possibly influence the research. Hammersley and Atkinson (1983) describe how researchers are part of the social world that they are researching. Reflexivity requires researchers to step forward and to look at themselves in what Cooley (1902) referred to as the 'looking glass self'. The use of reflexivity required me to continually monitor my own thoughts, reactions and biases to the research. In order to do this I used the helpful suggestions of Ahern (1999) on how to use reflexivity to identify areas of potential researcher bias. I have recorded my thoughts in a table where I address Ahern's suggestions and this is attached as Appendix 'D'.

The first two interviews that I carried out went well, I felt. Interview one was with a teacher who had over twenty years' experience teaching Auditing. The interview lasted for fifty five minutes. I asked questions using the protocol and the lecturer expanded at length about his experiences and reflected on difficulties that he had experienced. I asked several follow up questions to gain more information and these are shown as follows:

- Do the students enjoy that interaction?
- Why do you think that would be fundamental in teaching Auditing?
- So you think logic is important?
- Could you give an example?

These follow-up questions helped the interviewee to reflect further on his experience and brought forward some interesting insights.

The teacher I interviewed next also had over twenty years' experience teaching Auditing and seemed happy to talk about his experiences gained over these years and the interview flowed well. Again I asked follow up questions and these avoided pauses in the conversation.

Examples of follow up questions I asked are as follows:

- Can you tell me a bit more about using role-play?
- Do you think that is an important concept?

Interview 3 followed the same pattern. It was not until interview 4 that I experienced a teacher who had very different views to myself. This teacher believed that the only point in teaching Auditing to undergraduates was to make sure that they got a professional body exemption. He commented that he did not feel Auditing should be taught in a university. I noted that he and I had different understandings in this respect. I felt that there was more to teaching Auditing than securing an exemption from a professional exam for a student. I had to spend some time reflecting on his views and how they differed from mine. In reflection I noted that I at first was tempted to reject his viewpoint because it differed from mine. I then reflected about the point of carrying out the interviews – which was to gain an understanding of the life-world of the interviewee. This experience made me understand the importance of having empathy with the interviewee and making sure that I reflect all views in my study.

3.5.3 Post-interview – transcription, analysis and reporting

Transcription

The interviews were recorded on audio tape and sent to a professional transcriber for the initial transcription. The transcriber was instructed to type from the audio tape verbatim – this would include “ums” and “ahs” and “laughs”. She should indicate when there was a pause in the interview. When the typed transcript was received I read them through while listening to the audio of the interview to ensure that what had been typed represented what had occurred. This also assisted with recall of the interview and helped me to gain a deeper understanding of the meaning of what was said.

Ethical Issues – the transcriber was made aware of the confidential nature of the interviews and was asked not to reveal any of the contents of the interviews she transcribed. Additionally she was asked to return the audio tape after she had transcribed the interview, which she did.

Analysis of interviews

This section will commence by discussing how analysis should be carried out using the phenomenographic methodology. This is related in the third person but then returns to the first person to record the researcher's own personal experiences of working with this methodology.

In a phenomenographic study it is not considered appropriate to return the transcript of the interview to the interviewee for comment. The focus of this research study is on variation across the group of lecturers and so no one lecturer would be able to comment on this.

The analysis of the data was complex and time consuming. Again, phenomenographers do not have a prescribed method of data analysis and different researchers have proceeded differently.

Akerlind (2005) comments, however that:

“The analysis usually starts with a search for meaning, or variation in meaning, across interview transcripts, and is then supplemented by a search for structural relationships between meanings.”

Ashworth and Lucas (2000) caution against trying to structure the data too early as this may mean that a full appreciation of the meaning may not be obtained. Whereas Akerlind (2005) believes that structure and meaning are co-constituted in phenomenographic research, therefore both should be considered from the beginning of the study. By using themes and constructing personal profiles I ensured that I obtained a full appreciation of the meaning of the data before I began to structure the data into categories of description.

Akerlind (2005) notes that the lack of detailed descriptions of phenomenographic analysis is one of the areas where phenomenography has been criticised. She presents a number of descriptions by phenomenographers on how they analysed their data. I noted that several of these studies involved researchers working as a team to analyze the data, however, as I was working alone I could not

involve another researcher to help me analyze the data. I decided to follow the lead of Marton (1986) and Ashworth and Lucas (2000) in analyzing my data, as described below:

Stage 1: Gaining an overall impression

Marton (1986) describes the first stage as:

“The first phase of the analysis is a kind of selection procedure based on criteria of relevance. Utterances found to be of interest for the question being investigated ... are selected and marked. The meaning of an utterance occasionally lies in the utterance itself, but in general the interpretation must be made in relation to the context from which the utterance was taken ...The phenomenon in question is narrowed down and interpreted in terms of selected quotes from the interviews. (pp 42-43).”

I first read through the transcripts several times to get an overall impression of the interview and the interviewee. Ashworth and Lucas (2000) describe this phase of the analysis as a “sensitisation”. I then looked for very broad themes that seemed to be central to the experience of the interviewee. For instance, one teacher had very strong views on Auditing and talked at length about his own research, but did not mention the student experience. Later in the interview he mentioned that he found it difficult to see what students do not understand. This teacher was interested in what constituted the subject matter of Auditing, but less so in students and how it should be taught.

Stage 2: constructing an individual profile

Ashworth and Lucas (2000) recommended constructing an individual profile for each interviewee. I carried out this step and found it helped me to think more deeply about each interviewee’s experience. Ashworth and Lucas (2000) comment on the importance of this step to help develop empathic understanding. Also, this individual profile was kept and referred back to when looking at the meanings of individual

quotations. Ashworth and Lucas (2000) believe this is necessary to provide a:

“... necessary counter-weight to any tendency to attribute meaning out of context.” In addition, this individual profile could be used to check for consistency in each account, referred to as “internal validity” (p 304).

Stage 3: looking for themes - “pools of meaning”

I then returned to each individual transcript and read them again looking for responses to the questions that were asked. At this stage there was no intention to produce categories of description. For instance one question I asked was “By the end of the Auditing course what do you expect students to have got out of it or achieved?” I highlighted a number of utterances in response to this question, some of which are reproduced below:

“Teaching should concentrate on the practical – only theory in Auditing is agency theory.” (Clive).

“It’s a degree so therefore you’re supposed to have some theory in it, but I don’t really think there is much in the way of Audit theory.” (Ken).

“My aim is to get them to understand the process of an Audit from the start of the process when they consider whether to take on a client – we look at why the firm should accept the Audit and then right the way through to the Audit report, so it’s kind of practical right the way through.” (Andrew).

One of the first questions we ask here, um, is Auditing a theoretical subject? Because we all tend to think of it as very practical, you know, but it’s got a theory and then we look at the postulates that underpin Audit practice and we say well basically theory tends to explain why we do what we do and that practice cannot exist in a vacuum without a theoretical underpinning ... so we try to get them to ... to understand this.” (John Paul).

Marton (1986) describes this stage as:

“The selected quotes make up the data pool which forms the basis for the next and crucial step in the analysis. The researcher’s analysis has now shifted from the individual subjects (i.e. from the interview from which the quotes were abstracted) to the meaning embedded in the quotes themselves. The boundaries separating individuals are abandoned and interest is focused on the “pool of meanings” discovered in the data. Thus, each quote has two contexts in relation to which it has been interpreted: first, the interview from which it was taken, and second, the “pool of meanings” to which it belongs. The interpretation is an interactive procedure which reverberates between these two contexts ... As a result of the interpretive work, utterances are brought together into categories on the basis of their similarities ...” (pp. 42-43)

Stage 4: Grouping quotes according to meaning

The next stage was to investigate the “pool of meanings” referred to by Marton above. Each quote was read through again and an attempt was made to group quotes according to its meanings. The headings in bold are my own notes on the similarities found between quotes.

This was achieved as follows:

Audit is practical – the practice of Auditing

“My aim is to get them to understand the process of an Audit from the start of the process when they consider whether to take on a client – we look at why the firm should accept the Audit and then right the way through to the Audit report, so it’s kind of practical right the way through.” (Andrew).

There is either no theory or very little theory in Auditing or it is not considered relevant to teach

“Teaching should concentrate on the practical – only theory in Auditing is agency theory.” (Clive).

“It’s a degree so therefore you’re supposed to have some theory in it, but I don’t really think there is much in the way of Audit theory.” (Ken).

Understand that the practical Audit is underpinned by theory

“One of the first questions we ask here, um, is Auditing a theoretical subject? Because we all tend to think of it as very practical, you know, but it’s got a theory and then we look at the postulates that underpin Audit practice and we say well basically theory tends to explain why we do what we do and that practice cannot exist in a vacuum without a theoretical underpinning ... so we try to get them to ... to understand this.”
(John Paul).

Stage 5: development of tables of description – construction of outcome spaces

At this stage I began the development of categories of description.

Guidance on how to construct categories has been discussed previously, where two frameworks were set out. Both frameworks were used in this study. During this stage Ashworth and Lucas (2000) caution that:

1. The researcher should set aside knowledge of previous constructs to avoid trying to force the data into pre-determined categories. This involves looking for differences and data that does not fit easily into categories.
2. The researcher should be very careful not to introduce cause and effect into the study based upon her own views.

While analysing the data I continually checked against (a) the individual profiles (b) the meanings and (c) the framework. I attempted to bracket any preconceived notions that I may have about how the information should be grouped.

Construction of categories for Subject Matter.

The structural and referential framework was used based on the SOLO framework developed by Biggs and Collis and as shown in chapter 2 at page

25

STRUCTURAL	REFERENTIAL	
	Facts, techniques and topics	Underpinning theories and conceptions
Internal to subject matter itself – atomistic	A	
Internal to subject matter itself – linked and related to form a whole	A	
Relational to field of study – internal structure is related to form a whole with a coherent structure and meaning	B	
Relational to field of study – extended abstract		C

Table 4: Subject Matter: Structural and Referential Framework

The structure and referential framework was also used to construct categories of description for “conceptions of learning Auditing”. A phenomenographic study by Leveson (2004) on learning in accounting was taken as the basis for the construction of categories and adapted for this study to the learning of Auditing. The categories constructed in Leveson’s study were:

- A Learning in accounting as accumulating accounting facts from sources external to the student
- B Learning in accounting as acquiring accounting concepts from sources external to the student
- C Learning in accounting as developing concepts
- D Learning in accounting as developing a relational understanding of the discipline

E Learning in accounting as personal change and development through student-directed engagement with course materials and requirements

These categories were used as guidelines only, and again care was taken not to “force” data into pre-determined categories. Again it was found that the SOLO framework developed by Biggs and Collis (1982) could be used to develop categories in the structural format.

Categories were then developed as presented in Table 5:

STRUCTURAL	REFERENTIAL	
	Knowledge as given	Knowledge as construed/ problematical
Learning in Auditing as acquiring Auditing concepts from sources external to the student Multi-structural – steps in Audit process	A	
Learning in Auditing as developing a relational understanding of the discipline Relational – discipline practice the way an Audit is conducted – able to understand how an Audit is conducted and to develop critical thinking and questioning skills		B
Learning in Auditing as personal change and development through student-directed engagement with course materials and requirements		C
Extended abstract learning beyond discipline practice		

Table 5: Learning Outcome: Structural and Referential Framework

Again, only three categories were constructed, as opposed to five in the Leveson (2004) study as care was taken not to merely follow her study and to reflect as closely as possible the Auditing lecturers' experiences of teaching.

Categories of description were constructed using the “how” and “why” framework based on the study by Prosser et al (2005) which contained the following outcome spaces:

- Teacher focus – presenting material
- Teacher focus – covering material
- Teacher focus – clarifying material
- Student focus – engaging with discipline knowledge
- Student focus – practising discipline knowledge
- Student focus – challenging discipline knowledge

The data analysis found that not all the categories above were present and a new category was included – that of student/teacher interaction. (see Table 5)

STRATEGY (Structural)	INTENTION (Referential)		
	Information transmission	Conceptual development	Conceptual change
Teacher focus			
Clarifying material	A		
Student/teacher interaction			
Examine evidence defined by teacher		B	
Student focus			
Critiquing discipline knowledge		C	
Challenging discipline understanding/ professional practice			D

Table 6: How to teach Auditing: Structural and Referential framework

General Issues with construction of categories of description

During the analysis of the data generated by this study it was found that not all data fit into categories of description. The data that would not fit easily into categories of description related to the following:

- Perceptions of the teaching environment
- Student difficulties with learning Auditing

This data was analysed using different frameworks, that of key themes in addition, perceptions of the teaching environment were analysed using Prosser and Trigwell's (1997) categories and student difficulties were analysed using the SOLO framework. This ensured that this data could still be used in this study to gain further insights into teaching Auditing.

3.6 Conclusion

This chapter has set out the philosophical underpinnings of the phenomenographic methodology and discussed why it is appropriate to use this methodology in this study. It has been shown that the design of a phenomenographic study is not straightforward and that to move from theory to practice can be difficult. This chapter has documented the process that has been used in this study as fully as possible in order to demonstrate that the findings are credible and justifiable.

The following two chapters now present the analysis of the data obtained in this study.

Chapter 4 Construction of Categories of Description; Subject Matter, Expected Learning Outcomes and Conceptions of Teaching

4.1 Introduction

This chapter is the first of two chapters presenting the findings of this phenomenographic study. In common with other phenomenographic studies what is presented is not intended to represent an objective understanding of teaching and learning in Auditing, but rather it will record Auditing teachers' experiences from their own perspective. In order to show any relationships and variation in these experiences tables of description will be constructed to address key objectives of this study, which were to explore Auditing teachers' conceptions of:

- Subject matter
- Expected learning outcomes
- How Auditing should be taught
- Their approach to teaching

This chapter contains categories of description for 1 – 3 above. However, it was felt that teachers approach to teaching was complex and could vary and that this facilitated more discussion. In order to show a more detailed discussion these issues are reviewed in detail in chapter 5 and a category of description has been constructed to show approaches to teaching.

This chapter will now present categories of description for subject matter (section 4.3), student learning (section 4.4) and conceptions of teaching (section 4.5). This will be followed by a discussion of any relations and variation between these tables at section 4.6. In these of these sections the description of the assumptions underlying each category of description are outlined in sub-sections labelled in italics, which are followed by quotes and commentary illustrating each assumption.

4.2 A justification for the approach taken to the analysis of data

In the previous chapter it was pointed out that phenomenographers do not have a prescribed method of data analysis and different researchers have proceeded differently (page 118). Although there is no prescribed method it is now argued that phenomenographic analysis is always conducted using an abductive approach rather than the more often-used inductive and deductive approaches. The following discussion addresses all three methods and shows why the abductive method is felt to be appropriate.

The Inductive approach

The aim of the inductive approach is to arrive at new theories by making “careful observations, conducting experiments and rigorously analysing the data obtained” (Blaikie, p. 59). The phenomenographic method follows these steps in analysing the data; however, where it differs is in the use of the logic of induction. One of the tenets of the inductive approach is that if enough instances of a phenomenon are observed it is possible to provide an explanation for it. The aim of inductive reasoning is to provide objective data, whereas phenomenography is concerned with observing the subjective nature of humanity and seeing each person as an individual with their own personal view of the world, thereby rejecting the inductive view that it is possible to set out logical relations via an accumulation of instances.

The deductive approach

Where the inductive approach aims to explain phenomena via accumulation of instances, the deductive approach begins with a theory which is to be tested to find out if it is true or false. The aim is to find regularity in the data which the researcher can then explain by comparing it to the theory being tested. Again the data is viewed as being capable of objective observation and documentation and this view does not take into account the subjective nature of humans that may affect their responses in a particular situation. Therefore, this approach was also not suitable for phenomenographic research.

The abductive approach

The abductive approach was chosen as an approach as it allows the researcher to explore the subjective nature of humans. Blaikie (2007) explains that:

“The abductive [approach] incorporates what the Inductive and Deductive [approaches] ignore – the meanings and interpretations, the motives and intentions, that people use in their everyday lives, and which direct their behaviour – and elevates them to the central place in social theory and research. As a consequence, the social world is the world perceived and experienced by its members from the 'inside'”

(p. 90).

This study does not aim to develop objective theories about teaching auditing, via inductive or deductive approaches, but rather to present variation and similarities in the experiences of those who teach auditing, by seeking to gain access to the concepts that individuals use to structure their world. In the abductive/phenomenographic approach taken here, no one view is considered right or wrong, and the individual views expressed by interviewees are valued. The categories of description have been designed to help others to reflect on their own teaching.

The categories of description that have been constructed now follow.

4.3 Subject matter – what Auditing teachers see as their subject matter

A category of description was constructed using structural and referential headings as presented in Table 7:

STRUCTURAL	REFERENTIAL	
	Facts, techniques and topics	Underpinning theories and conceptions
Internal to subject matter itself – individual topics linked and related to form a whole – linked relational	A	
Relational to field of study – internal structure is related to form a whole with a coherent structure and meaning	B	
Extended abstract - generalise field of study to new and different applications		C

Table 7: Subject matter: Structural and Referential

The way these categories were developed to show how the subject matter of Auditing is viewed will now be described.

Category A – Linked relational - Individual topics linked and related to form a whole

Four teachers (Nik, Clive, Barbara and Ken) reflected briefly on the subject matter of Auditing. They saw Auditing as rules and regulations and techniques which can be viewed individually but which link together to form the Audit process.

An Auditor carries out techniques governed by rules and regulations which are given facts

In Nik's perceptions the Audit process consists of individual techniques which are governed by rules and regulations:

"A lot of Auditing is technical, learning various rules, regulations etc ..." (Nik, lines 175-176).

This is a view shared by Clive and Barbara. Barbara refers to the International Auditing Standards (ISAs) which govern the Audit process. She comments that students say to her:

"Why are we learning about ISAs? And I say these are the rules and what do you think you'll do when you're an accountant." (Barbara, lines 534-535).

The techniques an Auditor carries out also consist of tests that the Auditor carries out, such as circulating debtors (Clive) and testing that controls over the accounting system are operating (Nik).

The rules and regulations are given facts but it is acknowledged that they may be open to manipulation

Nik believes that rules and regulations can be manipulated and errors can be made and therefore an Auditor should be able to question and use judgement:

"... so I sometimes ask them if they wanted to fiddle, if you want to steal, in your business could you get away with it?" (Nik, lines 228-229).

Techniques exist in isolation of each other but link together to form a process which is carried out in the business world

Barbara comments that she sees the Audit process as consisting of individual parts linked together that she must explain to the students:

"I'm trying to start off with the nature of the Audit, regulating framework, um, materiality, analytical procedures, risk, um ... so I kind of go through it ..." (Barbara, lines 134-135).

Nik also sees links between the techniques carried out, but reflects that these can be viewed separately rather than as integrated parts of the Audit process which can't be separated:

“I always think there is too much in the professional syllabus because they are trying to cram in too many topics, they would be far better having a module on risk, with another module on materiality or ethics, I think Auditing often gets compressed, they try and put far too many topics in one syllabus.” (Nik, lines 551-554).

His reflections imply that as he sees the syllabus as a given, and he is much more interested in how Auditing should be taught.

He describes what he sees as individual steps within the Audit process. He feels each needs to be understood separately, such as why an Auditor attends stock taking.

Ken reflects that Auditors “... verify, they check, they tick, they confirm ...” (line 373) and these techniques though separate link together to form the Audit process. He does feel it is important that an Auditor knows how a business operates to be able to do an Audit. He sees links between the Audit process and the business world.

It is purely a practical process and does not include any academic theory or contemporary issues

Clive reflects “my teaching concentrates on practical” (line 125). He believes that there are contemporary issues surrounding Audit, such as the Audit scandals in recent years, but these are not part of the subject matter:

“An Audit is not about issues - it is about the technical stuff ...” (Clive, line 180).

Clive believes that the Audit process is purely practical and reflects that the only theory involved in teaching Audit is agency theory and that this is useful to use to show students:

“... the overall picture but not what is an Audit ...” (Clive, line 127).

Clive's view that there is no theory in Auditing is a view shared by Barbara who sees it as a purely practical process.

Ken reflects that he does not see theory as being relevant to an Audit:

“... it's a degree, so therefore you're supposed to have some theory in, but I don't really think there is much in the way of Audit theory ...” (Ken, lines 328-330).

“... Mautz and Sharaf, their stuff, but I don't ... I think it's terribly old hat. It goes back ... the sixties, I think so that's about 40 years or something.” (Ken, lines 342-351).

He sees the syllabus for an Auditing course as being set by the professional bodies and therefore as a given.

These reflections are grouped to form Category A – what an Auditing teacher sees as their subject matter. Category A is defined as internal to subject matter itself – individual topics linked and related to form a whole – linked relational (structural). It consists of facts, techniques and topics (referential)

There are some common themes emerging from these reflections as follows:

- An Auditor carries out techniques governed by rules and regulations. The techniques and rules and regulations are given prescribed facts, but it is acknowledged that these techniques can be open to manipulation. (referential).
- These are seen as existing in isolation but they link together to form a process which is carried out in the business world (structural).

There are some differences emerging from these reflections:

- There does not seem to be agreement about the nature of conceptual knowledge in Auditing. None of these Auditors see concepts but there is some discussion of theory.

These differences will be discussed in more detail during chapter 6.

Category B: Relational to field of study – internal structure is related to form a whole with a coherent structure and meaning

Seven teachers (Jenny, Lydia, Helen, Andrew, Mary, Derek and Betty) reflected that they viewed the Audit process holistically. These views are discussed below.

The Audit process must be viewed holistically and it is not possible to understand individual steps making up the process in isolation

Jenny reflects that the Audit process can only be looked at as a whole:

“... understand what is Auditing and to be able to apply Auditing principles and display knowledge looking at standards and rules.” (Jenny, lines 67-68).

Andrew in talking about the Audit process reflects:

“I don’t think you can look at one little bit of it because it all links together ...” (Andrew, line 40)

He sees it as a practical process that has a logical sequence

“... from the start of the process when they consider whether to take on a client ... and then right the way through to the Audit report.” (Andrew, lines 42-43)

Helen sees the syllabus of Auditing as:

“A limited syllabus to a certain extent anyway ...you’ve always got to cover the legal side of it, the ethical side of it, the planning, the testing, and the reporting really... getting to the end of it.” (Helen, lines 212-214).

There are certain principles which are covered by rules and regulations, such as independence, materiality and judgement. These principles link together which means that the process is not understandable until it can be seen whole. In her view no-one can really understand an Audit until they can see it whole even when

working in the profession. She discusses Audit juniors who only work on one small part of the Audit

“... and they never see the whole picture, so they themselves still struggle with the whole concept of what it’s all about and what they’re trying to achieve ...” (Helen, lines 484-486).

Mary reflects that as the Audit process can only be understood whole it cannot be understood by students until the end of the course.

Describing independence she feels that she has to return to this at the end of the course to “wrap it all together”. (line 682)

Betty is very interested in students and how they learn and was not as interested to reflect on the subject matter of Auditing. Her reflections relate mainly to what she feels she should be teaching. In this regard she feels that the syllabus for Auditing is prescribed and the Audit process must be seen whole as “I don’t know what I should leave out ... you know, you can’t talk about Audit and not talk about an Audit report ... so it’s difficult to know what to take out.” (lines 278-280)

She describes Auditing as:

“... what an Audit is and, you know, the big four Audit firms and, you know, general sort of Audit market stuff. Then we go onto regulations and ethics, um, then planning, risk materiality, control systems, internal controls, Audit of assets, Audit of liabilities, final procedures such as going concern.....reporting information, Audit reporting, reporting to management and finish up with a bit on expectation gap and fraud ...” (Betty, lines 66-71)

She feels Auditing links together and it is important to see it as a whole.

Derek also sees the Audit as a whole and feels that it cannot be understood until it is seen whole. “I think the first, second or third lectures one has to talk about Auditing as a whole.” (lines 679-680)

Derek’s view is that it is important to see an Auditor as an examiner.

“Your job is not to prepare financial statements.
Your job is to examine what other people have
done ...” (Derek, lines 168-169).

Auditors carry out an examination to find out if evidence given to them is “right or not right” and Derek feels an understanding of this is crucial to understanding Audit:

“... I think something’s extremely important ... yes?
Lecture number one, first sentence I make ... I define
Auditing... I define accounting and contrast the two
and then I write in block capitals “ACCOUNTING
PREPARATION, AUDIT EXAMINATION.” (Derek,
lines 317-319).

Lydia feels that Auditing is “really holistic” (line 334) so cannot be viewed in parts. The Auditor needs to be able to carry out certain techniques and to understand why these techniques are being carried out. In talking about the way Auditing is regulated she says:

“... I first make a small reference for what
regulation is and they’ll be able to do it and then
later on an essay on the process because they’ll
be able to understand why certain things
happen and how that fits in with regulation, so
for example, independence is linked.” (Lydia,
lines 356-358)

Auditing is an integral part of corporate governance and sits within the wider field of accounting. It is a living subject that changes over time.

Jenny sees Auditing as taking place within a wider field of corporate governance and accounting.

“Current issues, corporate failures and the credit
crunch make it more realistic – looking back
governance codes – Turnbull 1999 – which led to the
Code of Corporate Governance and then company
legislation – these all involve Auditors ...” (Jenny,
lines 120-123).

Mary has a view of Auditing with:

“Quite a corporate governance kind of slant on it ...
it’s more about what are the directors’ responsibilities,
what are the Auditors’ responsibilities, what’s the

overall effect, what's the role of the Auditor within the reporting process." (Mary, lines 114-116).

Helen also sees Auditing as existing within a wider framework "within, um, the corporate structure ... corporate world". (lines 298-299) The links to corporate governance are also important.

However, Andrew sees "current issues and topicality as part of the process here ..." and views it as a living subject "... and you need to keep up to date." (Andrew, line 511).

Helen also sees links to the broader world of financial accounting and corporate governance and how it is important to see these links to put the process into perspective.

Lydia also Auditing as existing within a wider field

"... if I look back at like, um, Mautz and Sharaf and Flint who developed concepts that I feel took it to a new level, um, so I think of it as a discipline in fact a sub-set of accounting ... I always feel corporate governance issues ..." (Lydia, lines 58-60)

The Audit process is subjective and is open to question and interpretation

Jenny, Helen, Andrew, Mary, Derek, Lydia and Betty all reflect that they feel that principles such as judgement bring the idea of subjectivity into an Audit as the Auditor should be questioning the Audit process. Derek comments that Auditing involves judgement and "... you have to examine it as to whether it's right or not right ..." (line 317) The Audit process is also seen as subjective by Andrew, where there are not right or wrong answers, such as making a decision on "what are risky areas?" (line 472)

However, only Lydia refers to the idea of conceptual knowledge and how it is possible to use concepts to critique and question principles used during the Audit. Talking about the evidence concepts Lydia says:

"... the evidence concept of how you can manipulate that and that's why you look at

debtors and that's why they look at stocks so it's that ... "(Lydia lines 391-393)

I can see the light-bulb come on when I say "I'm going to teach you now and describe what could happen and why we want it the way we do" and you can get them to look at stock and income statement and the balance sheet and what they want to call the valuation and they soon realise why it's important and I make them do things like, um, manipulate what would happen if they had to move, you know, the valuation of stock from one amount to another, and how this would affect profit and I saw that light go on, I think ... put into context, I think Auditing put into context of how it affects the financial statements." (Lydia lines 396-402)

Lydia reflects that she wants students to see how stock is an area that can be manipulated in the financial statements with an impact on profit and how it is important for the Auditor to carry out techniques to obtain evidence in this area.

This section has discussed reflections that are categorised as Category B – what Auditing teachers see as their subject matter. Category B is defined as - relational to field of study – internal structure is related to form a whole with a coherent structure and meaning. The referential focus is on facts, techniques and topics. There are some common themes emerging from these reflections as follows:

- An Auditor carries out techniques that link together to form a process which is governed by rules and regulations (referential).
- The subjective nature of the techniques, rules and regulations is acknowledged and the fact that are open to interpretation (referential).
- This process can only be viewed holistically i.e. as a whole – cannot understand one step of process in isolation. (structural).

- The “whole” comprises corporate governance and sits within the wider field of accounting. (structural).

There are some differences emerging from these reflections as follows:

- There is some reflection on conceptual knowledge by Lydia, however, the other teachers do not refer to concepts although they acknowledge that the process is subjective and open to interpretation

Category C: Relational to field of study - extended abstract

Four teachers (Tim, George, John Paul and Davy) saw Auditing as being more than a practical process, these teachers also saw a theoretical underpinning. Their reflections follow.

There is an underlying theoretical framework which is changing and evolving over time and can be used to interrogate the Audit process and also to look at the relationship between Auditing and society in general
Tim sees the Audit as a practical process carried out in the business, however, there is a theory that underpins this practical process

“... which is a complement to the idea of actually doing Auditing and obviously you learn about Auditing by doing it but you also need to stand back and think about well what it should be doing, is it doing what it should be doing ... and is it doing it well, does it actually do what it’s supposed to be doing and are there more radical critiques of the Auditing function that we could look at?” (Tim, lines 72-79).

Tim uses the term “radical critiques of the Auditing function” (line 76) in his reflections. Tim did not define the term “radical” in his reflections, however, he went on to say that he believes the process itself should be looked at to investigate if it is fit for purpose or does it need to be changed? What is the role of Audit in society and is the present Audit process fulfilling this role? This implies that by radical he means a wider critique than merely critiquing techniques within the Audit process.

John Paul sees Audit as existing to help make organisations accountable not just to their shareholders but to society in general. He is very interested in the relationship of Audit with society. “Has Audit extended way beyond its remit and it’s gone too far or is it a useful tool to securing accountability?” (John Paul lines 144-145)

Davy believes that “accounting and Auditing are not just technical subjects with technical problems and technical manuals. It’s a matter of getting behind the figures.” (lines 185-186). In his reflections he discusses how Auditing has an underlying framework that he believes should be used for questioning the process itself:

“And to get away from this notion of precision, accuracy and correctness ... it’s the idea of questioning and challenging ... right, so we talk about gathering evidence.....I mean we say that Auditors need sufficient and relevant, reliable ... but then the question is how much is enough?” (Davy, lines 697-702).

He is carrying out research into Auditing and in his reflections he notes how he has spent time questioning the process and some of the terminology used for example, the phrase true and fair “... they are true and fair but no-one knows what that means.” (Davy, line 684)

The framework can be used to link practice and theory together

George sees links between the Audit process and the underlying theory. The process is “the nature of Auditing as it is done” (line 319) but this is underpinned by a framework and he believes we can interrogate the framework to find “the limitations of that function” (line 319) and “the pressures that exist on the people doing the function and also, um, where perhaps in the future things could improve.” (lines 320 – 321) He comments:

“I typically go back to Mautz and Sharaf and some of the ideas that they kicked around ... independence, um, evidence and the basis of Audit reporting. So it’s ... something of a framework ... a theoretical framework of Auditing ...” (George, lines 48-51).

John Paul sees the concepts described by Mautz and Sharaf as existing to provide a framework to underpin the Audit process. This framework is continually developing over time as new Audit practices are developed and new rules and regulations are added:

“I suppose I think in terms of paradigms if you like in terms of frameworks, so for me it is a framework and this framework underpins the practice and explains why we do what we do ...”
(John Paul lines 413-415)

This framework helps to link practice and theory:

“Again I don’t see both practice and theory kind of, um, existing in vacuums and are separate from each other ... theory informs practice ...” (John Paul lines 417-418)

Tim is very interested in the theory side of Audit and is carrying out his own research. He described theory as being a conceptual framework that underpins the Audit process and can be used to interrogate the process. At the moment he feels that what constitutes this conceptual framework has not been well defined and he feels that defining it might make it clearer as to what needs to be put into Auditing standards. If this was achieved it would make it much easier to define what needs to be done on an Audit:

“... you would see very clearly what are the overall objectives you are trying to achieve, why do we think we are going to be able to achieve them in this way by doing these kind of procedures ...” (Tim lines 611-612)

Discussing concepts, Tim feels this is a lack of clarity from the governing body which sets the Auditing regulations which makes it more difficult to understand what should be included in this framework:

“I think there is a lot of work to be done there, certainly with the whole argument of postulates of Auditing, the principles of assurance and the fundamental principles of the clarity project are all thinking about the same thing and we need to do it perhaps more systematically and that has not been done yet.” (Tim, lines 588-592).

These reflections form Category C – what Auditing teachers see as their subject matter. Category C comprises - generalise field of study to new and different applications – extended abstract (structural). The referential component comprises underpinning theories and conceptions. These teachers' reflections share common themes as follows:

The Audit process has an underlying theoretical and conceptual framework which is changing and evolving over time (referential)

- This framework can be used to interrogate the Audit process to carry out a critique to find out if for example, rules and regulations are fit for purpose and to examine the role of Audit in society (structural)

There are some differences arising from these reflections:

- Tim believes that what constitutes the conceptual framework of Auditing should be better defined

Categories of Description for subject matter of Auditing

The categories presented in Table 8 were constructed for the subject matter of Auditing:

Nik, Clive, Barbara and Ken	A	An Auditor carries out techniques governed by rules and regulations which are given facts but it is acknowledged that they may be open to manipulation. They exist in isolation of each other but link together to form a process which is carried out in the business world. This process is purely practical and does not include any underlying academic theory or contemporary issues.
Jenny, Lydia, Helen, Andrew, Mary, Derek and Betty	B	The process is an integral part of corporate governance and sits within the wider field of accounting. It is a living subject that will change over time. The process comprises of individual steps but these must be seen as existing as a whole and it is not possible to understand individual steps in isolation. The process is subjective and is open to question and interpretation.
Tim, George, John Paul and Davy	C	The Audit process has an underlying theoretical framework that changes over time and which can be used to interrogate the Audit process and to look at the relationship between Auditing and society in general. The framework can be used to link practice and theory together.

Table 8: Categories of description for subject matter of Auditing

Overview of construction of categories

The lecturers' views on their subject matter highlight some important differences. Category A sees individual components linked together to form a process, whereas Category B sees a whole process that can be broken down into individual components. The main difference is that Category B has the view that topics cannot be understood in isolation. This is an important distinction to consider in how the subject is presented to students. If the subject is presented as individual components students have to be able to link these components together to form a whole, if the student cannot do this then learning is multi-structural (Biggs and Collis 1982 SOLO taxonomy). If the subject is presented as a whole then it is hoped that the student will take a relational view of the material.

Neither category A or category B see any theory within Auditing. The process is seen as being purely practical and governed by rules and regulations. However, Category B sees these rules and regulations as being administered within a wider framework of corporate governance and the broader field of accounting. This enables links to be made between regulations and principles which affect how the Audit is carried out such as independence.

Category C has the most complex view and sees Audit as a practical process that is underpinned by a theoretical framework. This theoretical framework enables the regulations to be questioned as to whether they are fit for purpose and a technique to be interrogated as to whether it is the most appropriate to use in the circumstances.

The idea of questioning is an important component of each outcome spaces as will be discussed below.

Questioning the subject matter

All three categories see the Audit process as consisting of components such as rules and regulations, procedures and techniques.

Categories A and B see facts, techniques, rules and regulations which are a given. However there is an acknowledgement that these are open to interpretation and manipulation and therefore the Audit process is subjective and the Auditor should have the ability to question.

Category C sees concepts existing within the Audit process and these concepts are seen to relate to each other and form a framework that underpins the Audit process. This framework can be used to critique and question the process itself to find out if it is fit for purpose.

The above discussion has raised the issue of questioning during the Audit process; the next section outlines what it is that lecturers feel students should learn from an Auditing course.

4.4 What teachers believe students should learn about the subject matter of Auditing – expected learning outcomes

Table 9 presents the categories of description for expected learning outcome:

STRUCTURAL	REFERENTIAL	
	Knowledge as given	Knowledge as construed/problematical
Multi-structural - Learning in Auditing as acquiring Auditing facts from sources external to the student– steps in Audit process	A	
Relational - Learning in Auditing as developing a relational understanding of the discipline – discipline practice the way an Audit is conducted – able to understand how an Audit is conducted and to develop critical thinking and questioning skills		B
Extended abstract - Learning in Auditing as personal change and development through student-directed engagement with course materials and requirements – critique nature of Audit itself		C

Table 9: Expected learning outcomes – referential and structural

Teachers’ reflections on learning which were used to construct the above categories now follow:

Category A: Learning in Auditing as acquiring Auditing facts from sources external to the student

Two teachers, Ken and Clive, saw learning as passing exams. In both cases their reflections on what they wanted students to learn were very brief.

Students should learn enough about the rules and regulations and procedures and techniques making up the Audit process to be able to pass the examination at the end of the course

Clive feels that students should learn by accumulating knowledge on how an Auditing technique is carried out. This would involve him presenting this information to them. Students are then given previous examination questions that require them to be able to apply

this learning to practical scenarios. Clive would then practice these questions with students until it was felt they were technically proficient and able to pass the exam, at which point they would receive exemption from professional body exams. In order to keep the accreditation with the professional bodies it is very important for the exam to be in a format approved by the professional bodies. Clive reflects that learning how to pass this exam will not help them when they start work as Auditors and is merely an exercise in passing an exam.

“I think if truth is out they would not be much further on than someone who had a non relevant degree.” (Clive, lines 202-203).

Ken feels that students are only interested in passing exams so that they can graduate and gain exemptions from professional accountancy exams. He feels that students will not understand Auditing by taking his course, but it might give them a feel for what an Audit is so will help them when they start work.

These reflections are categorised as A – what teachers’ believe students should learn about the subject matter of Auditing. The structural element is multi-structural - learning in Auditing as acquiring Auditing facts from sources external to the student– steps in Audit process. The referential element is knowledge is as given.

- Students should learn enough about the rules and regulations and procedures and techniques making up the Audit process (referential).
- They should be able to pass the examination on the Audit process which is held at the end of the course (structural).

There are some differences between these reflections

- Clive feels students in reality learn nothing that will help them in an Auditing job, whereas Ken feels that the course might help students to get a feel for the Audit so will help them when they start work as Auditors.

These differences will be discussed in more detail in chapter 6.

Category B: Learning in Auditing as developing a relational understanding of discipline practice which is seen as being able to understand how an Audit is conducted and to develop critical thinking and questioning skills

Seven teachers (Nik, Derek, Barbara, Helen, Andrew, Mary, Lydia and Betty) reflected that students should be learning that the Audit is practical. Their reflections are shown below

The Audit is a practical process

Andrew feels and Nik concurs that students should learn about the whole process from the beginning when the Audit firm consider whether or not to take on a client right the way through to the Audit report and they feel that it should be seen as: “kind of practical all the way through ...” Students should also gain a basic understanding of:

“Internal controls, basic testing techniques, the idea, you know, the sort of process as it runs through ... almost a time thing.” (Andrew, lines 200-202)

Both Mary and Helen feel that students should learn why Audit is important and how it fits into the corporate governance framework:

“... directors’ and Auditors responsibilities, role of the Auditor within financial reporting, internal controls and what constitutes Audit evidence ...” (Helen, lines 73-74)

Barbara feels that students should learn how to do an Audit while in university:

“... I think they need to be able to undertake an Audit ...” (line 115).

And goes on to say:

“I think they should know what to look for and be prepared to do it in practice if they are an accountancy graduate. They would learn then what work an Auditor actually does do in practice ... and if they understood exactly why they could get on with it, and, um, think about what conclusion ... what evidence they need to set up the tests themselves.” (Barbara, lines 661-664).

Lydia says:

“I would expect them to know the practical approach to Auditing, but also the broader implications such as independence and how one little error can perhaps create bigger errors that de-value, de-value the whole Audit ...” (Lydia, lines 102-103).

The practical process is carried out by professionals working in the business world

Derek comments that the process is carried out in the real world by professionals and in this regard students should learn it is a commercial activity carried out in the world of business. He comments they should learn about “(a) the professional aspects of Auditing and (b) it is a professional way of behaving and thirdly it is also a business ...” (lines 173-175)

Nik reflects that:

“... with an Audit, yes, you are performing a statutory function, that is what we are paying you for, but the get one free bit is the management level, giving advice, suggestions, ways the business can be improved, money saving ideas, efficiencies that could be suggested, so that is really showing the business added value that an Audit can bring that is where you can link in with internal Audit.” (Nik, lines 457-461).

The process is valuable to a company

Nik and Helen both comment that students should see how valuable an Audit is to a company “useful to various stakeholders in an organisation” (line 51)

An Auditor needs a knowledge of accounting but it is different in the sense that an Auditor is an examiner.

Derek comments that the Auditor’s job is:

“Not to prepare financial statements. Your job is to examine what other people have done and to give an opinion on your findings ...” (Derek, lines 168-169)

He notes an underlying knowledge of accounting is really important and that students cannot learn Auditing “unless they know accounting first to a certain degree...” (Derek, line 371)

Auditing involves “outside of Audit skills” such as the need to use judgement and raise questions

Nik comments that “mistakes are made, judgements have to be made, choices ...” (line 298) and that these impact on the work of an Auditor. Students need to develop skills such as questioning and the use of judgement and to think “... what can go wrong? What if?” (Nik, line 73).

Derek agrees and notes that students have to learn that an Auditor has “... to examine it as to whether it’s right or not right.” (line 169)

Andrew goes on to say that aspects of the Audit process are subjective and students should learn there is not necessarily one correct answer.

Helen feels that the ability to question also involves students in communication. She notes that Auditors work in a team so the ability to work as a group is also valuable learning for a student.

Betty feels these skills are very important and students should develop

“... sort of skills of questioning things and the idea of scepticism and the use of judgement and that type of thing rather than the specific knowledge ...” (Betty, lines 507-508)

Auditing is an interesting career

Lydia reflects that students should “see its quite an interesting career” (line 92)

These reflections are categorised as B. Category B has a relational view- Learning in Auditing as developing a relational understanding of the discipline. Students learn about discipline practice and the way an Audit is conducted. They are able to understand how an Audit is conducted and to develop critical thinking and questioning skills. The structural element sees knowledge as construed/problematical.

Common themes emerging from the reflections were as follows:

- The Audit is a practical process which is carried out by professionals in the business world. It is a valuable process to a

company and an interesting career. An Auditor needs a knowledge of accounting but it is different in the sense that an Auditor is an examiner. (structural).

- It involves “outside of Audit skills” such as the need to use judgement and raise questions. (referential).

Category C: Learning in Auditing as personal change and development through student-directed engagement with course materials and requirements - critique nature of Audit itself

Five teachers (Jenny, George, John Paul, Davy and Tim) reflected that students should be learning to critique the nature of Audit itself as follows

Audit has two aspects; a practical process and a theoretical underpinning that should be used to query the process

Tim comments that in his view there are two aspects to Auditing that students need to learn about. First there is the practical side where they should be learning the rules and regulations and how to conduct an Audit. He feels they should come out at the end of the course

“With quite a clear idea about what’s involved in the actual practice of Auditing, what a real-life Audit actually involves.” (Tim, lines 62-64).

Second, there is Audit theory where students should be learning to question the Audit process as to whether it is fit for purpose.

John Paul also reflects that the practical process has a theoretical underpinning:

“Because we all think of it as very practical, you know, but it’s got a theory and then we look at the postulates that underpin Audit practice and we say well basically theory tends to explain why we do what we do and that practice cannot exist in a vacuum without a theoretical underpinning ...” (John Paul, lines 131–134).

George agrees that students should be questioning the process using the underlying theoretical framework.

Jenny wants students to learn that Auditing is a real-life dynamic process carried out in the business world which changes along with changes in the business world. She wants students to learn about the impact on the Auditor of current issues and to raise their own questions on how this impact has been dealt with.

Davy goes on to say that he believes students should be questioning and challenging the Audit standards as to whether they are fit for purpose and developing their own ideas on how to question and challenge the Audit in its present form.

Students should see that knowledge is problematical and should be querying the nature of the Audit itself and its role in society

George comments:

“... an appreciation of, um, the nature of Auditing as it is done, the limitations of that function, the pressures that exist on the people doing that function and also, um, where perhaps in the future things could improve ...” (lines 319-321).

John Paul says he wants students to take a step back “and think well why are we doing what we’re doing?” (line 163) and he tries to get students to think about “is there such a thing as a philosophy of Auditing? (line 163)

These reflections are categorised as C. This category comprises a structural element - Extended abstract – in which learning in Auditing is seen as personal change and development through student-directed engagement with course materials and requirements, making it possible to critique the nature of Audit itself. It also comprises a referential element that sees knowledge as construed/problematical.

Common themes emerging from the reflections were:

- Students should learn that Auditing has two aspects: a practical process and a theoretical underpinning used to question the process. (structural).
- Students should see that knowledge is problematical (referential) and should be querying the nature of the Audit itself and its role in society (structural).

Construction of Categories of Description

The categories of description for expected learning outcome were constructed and presented in Table 10:

Clive, Ken	A	Students should learn enough about the rules and regulations and procedures and techniques making up the Audit process to be able to pass the examination at the end of the course.
Nik, Derek, Barbara, Helen, Andrew, Mary, Lydia and Betty	B	The Audit is a practical process which is carried out by professionals in the business world. It is a valuable process to a company and an interesting career. An Auditor needs a knowledge of accounting but it is different in the sense that an Auditor is an examiner. It involves “outside of Audit skills” such as the need to use judgement and raise questions.
Jenny, George, John Paul and Davy, Tim,	C	Students should learn that Auditing has two aspects: a practical process and a theoretical underpinning used to question the process. Students should see that knowledge is problematical and should be querying the nature of the Audit itself and its role in society.

Table 10: Categories of description: expected learning outcome

Overview of construction of categories of description

Category A has a multi-structural approach to learning. The focus of study is the Audit process and this consists of rules and regulations and procedures and techniques. This knowledge is taken as a given and is not open to question and debate. The student learns by accumulating technical knowledge on how, for example, a procedure is carried out. The student then applies this learning to previous exam questions until the student is technically proficient and able to

obtain a passing mark. Achieving a pass in the exam is the most important aim.

Category B adopts a relational approach. Here the intention encompasses Category A and aims to give the student an overview of the Audit process so that the student can see the whole process and be able to relate the study of Audit to the business world. Students should learn that Auditors are professionals who work in the business world and the Audit is a real-life process. The Auditors work involves judgement and scepticism, therefore carrying out tests is not always straightforward and knowledge is seen to be problematic. Students should learn that an Auditor needs to be able to question and be critical and this is an important part of the Audit process. The most important aim is to help students develop skills that an Auditor needs in order to function effectively.

Category C adopts an extended abstract approach. Here as in categories A and B the aim to show the student the whole Audit process so that the student can see what it entails. However, in Category C the intention is also for students to learn how to generalise the whole to new and different applications and ways of thinking. Students should think about the role of Audit in society and understand that this role is changing. Students should be able to critique and debate about the value of the Audit in its current format. This should help to develop their lifelong analytical and critical thinking skills. The most important aim is the development of lifelong learning skills.

Questioning and critical thinking skills

Category A sees knowledge as a given as the rules and regulations, techniques and procedures have been decided and agreed upon previously by Standard setters in Auditing. If a technique, for example, requires the Auditor to be subjective or sceptical, such as the Audit of the bad debt provision, student knowledge of this aspect

of the technique would only be tested if it was written into an exam question.

Teachers in category B want students to understand how an Audit is carried out, but acknowledges that this involves questioning and the ability to be sceptical. This questioning side is seen to be an important part of student learning.

Teachers in category C want students to not only be able to question as part of the process but to question the nature of the process itself

4.5 Relations between subject matter and expected learning outcome

Relations between the teachers' conceptions of subject matter and what they see as the expected learning outcome are now reviewed in Table 11

TEACHER	SUBJECT MATTER	EXPECTED LEARNING OUTCOME
Ken	A	A
Clive	A	A
Nik	A	B
Derek	A	B
Barbara	A	B
Lydia	B	B
Helen	B	B
Andrew	B	B
Mary	B	B
Betty	B	B
Jenny	B	C
George	C	C
Tim	C	C
John Paul	C	C
Davy	C	C

Table 11: Relations between subject matter and expected learning outcome

The teachers highlighted show some alignment between their view of the subject and what students should learn. It is noted that all lecturers who view Auditing as having a theoretical framework (category C) also believe that students should learn to critique and question the role of Audit in society (category C). Nik, Derek and Barbara who view the Audit as a practical process (category A) want students to develop practical skills (category B), which suggests that students should also understand the process and be raising questions. Jenny, whose reflections indicate that she does not see a theoretical framework (category B) want students to learn about the role of Audit in society (Category C).

These relations will be further discussed and analysed in chapter 6.

4.6 Teaching Auditing – teachers’ conceptions of how Auditing should be taught

Categories of description were constructed for teachers’ conceptions of teaching Auditing in Table 12

STRUCTURAL	REFERENTIAL			
	Information transmission	Auditing as real life	Conceptual development	Conceptual change
Teacher focus				
Clarifying material Student/teacher interaction	A			
Teacher acts as guide to help students discover own knowledge about Auditing Student focus		B		
Critiquing discipline knowledge			C	
Challenging discipline understanding/professional practice				D

Table 23: Conceptions of teaching Auditing – referential and structural framework

The development of these categories will now be discussed:

Category A: Information transmission/Clarifying material

One teacher, Clive saw teaching as clarifying material. His reflections on teaching are very similar to his reflections on learning. Clive believes that he should be instructing students on the technical side of Auditing, which he sees as being able to apply Audit principles to practical scenarios so that students can pass exams. He will continue going over the same question with students until he believes they are proficient at answering it and the steps to solve the question are clear in their minds. Clive uses expressions such as “get across” when reflecting on his teaching suggesting that he sees himself imparting information to students. He would much prefer to get into debate with students about current issues surrounding the Audit, but he does not feel topicality is part of the subject matter of Audit. Clive’s conceptions of his subject matter therefore affect his conceptions of how teaching should be carried out.

“I would go through a scenario from a past exam with them – I would show them how to answer it – then I would say let’s do lots of similar scenarios.” (Clive, lines 50-52).

These reflections are categorised as Category A. Themes arising

- Clive sees teaching from a teacher focused view in which the teacher presents knowledge of Auditing to students (structural).
- His focus is on students understanding enough to be able to answer questions on Auditing and pass exam (referential).

It is noted that Clive’s view of the subject matter seems to prevent him teaching material he would enjoy teaching.

Category B: Teacher acts as guide to help students discover own knowledge about Auditing and to aid their conceptual development

Nine teachers (Nik, Jenny, Lydia, Derek, Barbara, Helen, Mary, Andrew and Ken) had conceptions of teaching that suggested that they saw teaching as an interaction with students where they acted as guides to help students develop their own knowledge. Their reflections follow:

The teacher should draw a picture for the student

Jenny reflected that she felt it was important that students could visualise the Audit and the environment it is carried out in if they were to understand it. She remarked that she would try to draw a picture of how a business is organised. This would involve helping them to visualise how money is taken from customers and then deposited in a bank.

“How to get money to the bank – best way is to draw a picture for them and if they have never worked in an office they have all been at school and some of them have worked in shops or restaurants where might have been waitressing.” (Jenny, lines 145-148).

Ken used the expression said “you need to be a painter or get them to paint a picture of what it’s like” (Ken, line 940) when he reflected on how important it is that he should be able to help students bring it all together. He noted:

“... and really you need to bring a bit of your company law from first year, a bit of your systems stuff from ... whether they do, you know, sort of their IT stuff, um, a bit of your general business side, a bit of your ... basically having read the newspapers and know how the economy of the country is working, and you know, all this sort of idea that it’s not a stand-alone subject.” (Ken, lines 235-239).

He feels he should be able to “... get them to visualise and imagine what it is doing the job, so try and put them ... try and transport them into an Audit practice ...” (line 470)

Nik also used the expression “draw a picture” for the students and went on to say that he feels he can make Audit live by giving an example:

“You’ve got to explain things and you have got to give them scenarios, you use case studies and sometimes I draw on my experiences as an Auditor, doing a stock take and what can go wrong ...” (Nik, lines 356-357).

Derek feels it is important to illustrate systems for students by using simple examples that help them to relate it to something that they understand:

“Well I start with the basics. I really do. I say, “Look even if you run a little shop, you’ve got to have some sort of system.” For example, it would be embarrassing if you run a little grocer’s shop and you keep running out of potatoes. “What do you do?” “You’ll make sure you have enough potatoes,” and “how do you do that?” “Well you start estimating ...” And I say, “You say ... you’ve got to have a system for stock control. You’ve got to have a system ... how much do you think you’re going to sell? Is that right?” “Yes.” “That’s what a system is.” I start with the basics. I draw pictures of potatoes on the board. I’ll start with the basics. Invent a fairytale, a grocer’s shop or whatever and they start to get it ...” (Derek, lines 432-439).

See it as an opportunity for students to learn from a professional Auditor - Tell them a story using own experience

Derek reflects he enjoys telling stories about his own experience as an Auditor

“Let me tell you a story. Happened to me, really. Many years ago ...” (Derek, line 619).

He talks about an Audit he worked on where there was a big error in closing stock on the stock sheets and he had attended the stock take.

When he went before the directors at the board meeting he said:

“I examine it, but I did not spot it. They made the mistake. They’re the people who prepared the accounts. My responsibility was to examine it, yes, and I made a mistake as well, but the mistake is

theirs in the first place, therefore it's their fault and this illustrates the point between the preparer and the examiner. I can do it by example." (Derek, lines 620-624).

He goes on to say:

"I've done it and I've been in the hot seat squirming ... trying to find a way to get out of it, you know what I mean? And I do it that way and I find that they actually learn ..." (Derek, lines 628-630).

Lydia reflects:

"I think that for me in my role as a teacher having out in practice as well because sometimes I can tell them things from my own experience – I'll give an example and know that I'm not breaching professional guidelines, but I can tell a story about a million pound loan that was manipulated ..." (Lydia, lines 280-282).

She goes on to say

"... yes a traditional lecture approach but I think that I combine that with lots of real life experience that I've had or things I've picked up from the press, um, current issues ..." (Lydia, lines 78-79).

Jenny comments:

"I have been an Auditor so can tell them funny stories about going on a stock take and seeing people killing chickens! There are plenty of stories about sleight of hand with companies moving money here there and everywhere and this might lead to a big fraud." (Jenny, lines 251-254).

Attract interest of student – make them see it is not a boring subject

Nik sees himself trying to "sell the concept of the Audit and its usefulness" and he feels it is really good when:

"... the penny drops, when they finally realise, ah yes this is not a dry academic subject it's got practical uses, you know, I can see the need for that, I can see why they employ those Auditors because I think it was an alien concept for a lot of the students we are talking to ..." (Nik, lines 82-85).

Jenny agrees:

"It is a dry subject area. We use a text book that is very procedural in terms of what it entails – so I try to bring

things in that make it more interesting for the students. Fortunately the Enron collapse and the close-down of Arthur Andersen have been a boon in this regard!" (Jenny, lines 35-38).

She notes:

"I am looking to develop their interest in the subject – I am trying to find some sort of enthusiasm about Auditing and financial matters – to find a bit more interest in the subject." (Jenny, lines 86-87). And, "what I try to do is make it more interesting and capture the student's imagination – make it practical." (Jenny, lines 96-97).

Helen feels it is important to capture the students' interest:

"... because, um, it can be quite a, um, theoretical, dry, boring subject in their eyes, but I wanted them to see the interesting side of it and have some fun through the lectures as well."

Lydia feels "I'd be disappointed if they thought that Auditing was boring because I think that's the biggest challenge ..." (line 293).

Give plenty of examples

Ken and Andrew both use examples of businesses such as supermarkets and pubs to get students to see how a business operates. Barbara also uses these types of examples as she feels it will be something the students know:

"... because I've used examples perhaps of Sainsbury's ... how they think they'd do the Audit ..." (Barbara, lines 189-190).

Nik thinks giving an example helps to make Auditing live for students. He gives the idea of the Auditor going to lunch every day with the client and would this compromise independence?

Lydia uses "real life examples, items currently in the press, explain what complex situations Auditors find themselves in and this idea of even getting them to think about consequences ..." (Lydia, lines 227-229).

Design situations that simulate real-life Audits that students can work through themselves in the classroom

Nik uses role play to explain systems. He explains how he illustrates a purchasing system:

“I tried to make them responsible I pointed the finger at one student and said now you are in charge of the stock of laptops if one goes missing it is your head on the block.” (Nik, lines 161-163). And he explains why it is important “... where they can understand their role and can see what could go wrong and how they can possibly be in trouble they understand it a bit more.” (Nik, lines 166-168).

Andrew and Helen both show videos in class to illustrate the process and what can go wrong.

Mary believes that students learn best by doing and would like students to work on an Audit simulation. Helen actually uses an Audit simulation in her course and the main coursework is where students make a presentation in groups on planning the Audit.

Barbara comments that she tries to “help them think about the theory and then relate that to scenarios and tests that they will undertake ...”

Encourage students to question and enter into discussion and debate under teacher's guidance

Ken reflects that students should be active in their own learning and should prepare a question in advance of tutorial so that they can enter into a discussion which he would lead. This should help students to develop a critical awareness

Helen reflects “I think, um, teaching them again the concept of you have to be sceptical of Auditing, um, that's ... teaching them to question, question, question everything and never accept anything for as it is ...” (lines 578-579)

Link Auditing to other studies and show them where Auditing fits into the big picture

Jenny notes “...to be an Auditor you need to be an accountant as well as an Auditor – but you can be an accountant without being an Auditor so it is more complex – I try to bring in other disciplines” (Jenny, lines 105-107).

Barbara comments “they need to have a good understanding of um the layout of financial statements, um, and just thinking how a certain

transaction will affect the financial statements and how perhaps that would affect the Audit and the materiality ...” and she goes on to say, “They should think how it all fits together ... the Auditing, the tax, and the reporting ...” (line 120)

It’s a living subject – encourage students to keep up to date

Andrew remarks that Auditing is not like history learning about Henry VIII and his wives – it is changing all the time.

Jenny feels Auditing has changed a great deal during the time she has been teaching and become more complex and that it is important that an Auditing teacher keeps up to date with changes.

Barbara feels that students should be reading journals and looking for current issues in Auditing to discuss in the classroom and she feels this helps to get them to think “well how does that relate to what’s happening in the real world?” She asks, “Who watches Working Lunch?” and, “Who’s reading Accountancy Age?” (lines 198-199).

These reflections are categorised as B - Student/teacher interaction. Common themes arising:

- Teachers help students to understand Audit process by giving lots of examples from real life such as from their own experience as a professional Auditor. This helps students to see how Auditing fits into a wider field. Students should see that Audit is a living subject that is changing and is open to debate (structural).
- Students are encouraged to develop their own knowledge by working through situations that simulate a real-life Audit in the classroom. They are encouraged to enter into discussion and debate under teachers’ guidance (referential).

Category C: Student focused – critiquing discipline information

Two teachers Davy and Betty believed that students should be developing a critical view of Auditing information.

The objective of the class should be to encourage students to ask questions and to see that Auditing is subjective

Davy reflected that he wants students to ask questions and to see that there is subjectivity in accounting and Auditing:

“... get students to think about this notion of precision and that the figures are right or wrong ... I think all too often we teach accounting by going over, you know, about being precise, accurate and correct and what I’m trying to do is show them there are very grey areas and I don’t think that those are really covered in the financial accounting side. Well what’s an opinion this is true and fair, you know, it’s subjective.” Davy (lines 838-841).

He wants students to think about this subjectivity and to question and to think. One of the ways he encouraging thinking is to introduce his own research into the class, and he reflects that he uses his own research to encourage students to illustrate explanations given in class and to encourage the students to ask questions:

“I think it is important, you know, that research has an impact on teaching ... what is the point of doing it if it doesn’t impact upon your teaching or if doesn’t impact on the profession? ... you know, too often people just write into journals and the only people that read that stuff are the people trying to get another article in that journal and that’s not research.” (Davy, lines 1002-1004).

Betty also believes that developing critical thinking skills is the important objective:

“... the sort of skills of questioning things and the idea of scepticism and the use of judgement and that type of thing rather than the specific knowledge.” (lines 546-547)

Betty believes that students should research their own answers and be able to present them to the class. She believes in requiring students to make presentations in groups.

These reflections are categorised as C. Common themes emerging are:

- objective of the class should be to encourage students to ask questions (structural) and to see that Auditing is subjective (referential)

Category D: Student focus/conceptual change – Challenging discipline understanding/professional practice

Three teachers (John Paul, Tim and George) experience this view of teaching Auditing and their reflections follow

Use knowledge of theory underpinning Audit process to question the process

John Paul wants students to see that Auditing has a theory underpinning it and is not just a practical process. At the university where he works Auditing is taught in two separate semesters. There is a practical course taught by another member of staff and then he teaches the theory module. In his reflections he refers briefly to the practice module, however, he talks mainly about his own module. In his module he wants students to think about the deeper philosophical issues surrounding Auditing such as “is there such a thing as the philosophy of Auditing?” and he feels that the way to teach this is to engage students in intellectual debate during tutorial. He will set a question to be prepared before tutorial and preparing this question and entering into discussion during tutorial:

“... develops hopefully your enquiring mind. It certainly helps develop your critical faculties ...” (John Paul lines 190-191)

Tim’s reflections suggest that he sees practice and theory as being two aspects of Auditing. Similar to John Paul, Auditing is taught as two separate modules – a practical course and a theory course. In the practical course Tim wants students to not only be able to carry out Audit procedures, but also to think about why they are carrying out the procedures “... we are trying to get them to think about the Audit process not simply to teach them rules ...” (Tim lines 99-100). Tim also wants students to learn there is a theory underpinning the process

and that they can use this to not only question the process but also the role of Audit in society:

“... to think about the theory, first of all what do you understand by Auditing, what are we trying to achieve in Auditing, what are the objectives of Auditing and what expectations ... do people have and are those actually met in practice ...” (Tim, lines 65-69).

In his reflections he comments that by the end of the second module on theory he would be concerned if students were not thinking about where Auditing “fits into the political and economic context ... I would be worried if they have done both modules and ignored one side of it.” (Tim lines 371-372)

George also teaches at a university where Auditing is taught over two semesters – he teaches the theory module first and his colleague then teaches a module on the Audit process. He wants students to see that there is a theoretical underpinning to Audit which can be challenged to discuss and debate the adequacy of Audit in its present form.

Encourage students to enter into discussion and debate

John Paul’s ideal teaching style would be to adopt a Socratic style:

“... and use the Socratic method and just start ... pose a question. Um, there used to be a film series several years ago called ‘The Paperchase’ about these American law students and their old professor at Harvard Law School taught ... that’s how he ... he came in, posed a question and everything would extend from that question, you’d build the lecture up from that, but the students were on the spot ...” (John Paul, lines 295-299)

George uses case studies based on topics he finds interesting and which are topical to encourage students to enter into debate and discussion with him.

Tim reflects that he feels that students are able to develop arguments and debate and discussion helps them to understand how to support arguments.

Use own research interests to find topics to discuss and debate in class

Tim reflects that he finds the theory side more interesting as it links to his research interest:

“And I find it very helpful to be forced to think about it to teach this as well as developing my own research papers and whatever in relation to that.” (Tim line 552)

John Paul has been using his research as a topic for the coursework assignment for a number of years.

George finds that in carrying out his own research he is able to highlight topics he finds interesting and hopes that the students will also find interesting. These topics can then be used for discussion and debate.

Understanding professional practice

John Paul feels that academics and professional firms should work with one another as both have experience that the other could learn from:

“... what academics do can have direct practical relevance as well, but also what practitioners do out there, it might make academic study ... so yes I mean I think we can both learn from each other basically. I think that's the way forward.” (John Paul, lines 427-430)

Both Tim and George keep contact with firms of accountants and arrange for staff to visit and speak to the students.

These reflections are categorised as C. Common themes emerging are:

- Students are encouraged to use knowledge of theory underpinning the Audit process to question the process. Students are encouraged to enter into discussion and debate (referential).

- Teacher uses own research and encourages links with professional firms to find topics for discussion and debate (structural).

Categories of description

The categories of description that were constructed in Table 13 show teachers' conceptions of how Auditing should be taught. However, when analysing the transcripts it was found that teachers reflections on how they actually went about teaching Auditing were, in some cases, different suggesting that dissonance may be present.

Clive	A	Teacher focus – clarifying material. Instructing students on how to apply Audit principles to practical scenarios in Audit questions so that students can pass the end of course exam.
Nik, Jenny, Lydia, Derek, Barbara, Helen, Mary, Andrew and Ken	B	Student/teacher interaction – Teachers help students to understand Audit process by giving lots of examples from real life such as from their own experience as a professional Auditor. Students are encouraged to develop their own knowledge by working through situations that simulate a real-life Audit in the classroom. This helps students to see how Auditing fits into a wider field. Students should see that Audit is a living subject that is changing and is open to debate. They are encouraged to enter into discussion and debate under teachers' guidance.
Davy and Betty	C	Student focus – objective of the class should be to encourage students to ask questions and to see that Auditing is subjective.
John Paul, Tim and George	D	Student focus – Use knowledge of theory underpinning the Audit process to question the process. Teacher uses own research and encourages links with professional firms to find topics for discussion and debate. Students are encouraged to enter into discussion and debate.

Table 13: Categories of description: conceptions of teaching Auditing

Overview of Construction of Categories of Description

In Category A the focus is on teachers to transmit their knowledge to the students. Category B sees teachers acting as guides using their own experiences of Audit to help students develop their understanding. The focus is student teacher interaction. It is important to understand the practical process and to be able to pass exams, but students should also be active in their own learning. The teacher must be able to guide students in this regard if students are able to understand how Auditing is carried out in the business world.

Category C wants students to be active in their learning. The focus is on the student and their conceptual development.

Finally, Category D sees the teacher as a facilitator. The focus is on the student. The teacher encourages and challenges the student to confront issues relating to Auditing and its role in society. This experience may involve the student in personal growth and change, and thus become personally meaningful to the student.

4.7 Relations between categories of description: subject matter, expected learning outcome and conceptions of teaching.

By mapping the tables of description against each teacher the relations between teachers' conception of subject matter, student learning and conceptions of teaching can be observed in Table 14..

TEACHER	SUBJECT MATTER	EXPECTED LEARNING OUTCOME	CONCEPTIONS OF TEACHING
Clive	A	A	A
Ken	A	A	B
Nik	A	B	B
Derek	A	B	B
Barbara	A	B	B
Andrew	B	B	B
Mary	B	B	B
Betty	B	B	C
Helen	B	B	B
Jenny	B	C	B
Lydia	B	C	B
George	C	C	D
John Paul	C	C	D
Tim	C	C	D
Davy	C	C	C

Table 15: Relations between categories of description: subject matter, expected learning outcome and conceptions of teaching.

It is noted that eleven teachers see Auditing as a practical professional subject (i.e. categories A and B) and four teachers see Auditing as an academic theoretical subject (i.e. category C). Nine teachers who

see their subject as practical may also believe it should be taught as student/teacher interaction (i.e. category B). These teachers also believe that they can guide their students towards an understanding of real-life Auditing by using their own experiences as an Auditor. This category of student/teacher interaction is controversial. Samuelowicz and Bain first argued in 1992 that it should be included and then argued in 2002 it should not. Their views were based on their studies of HEI teachers who taught across several disciplines. However, others (Van Driel et al, 1997) have found evidence of it when teaching a professional subject such as engineering. This study shows that when looking at a specific professional context there is evidence of this category.

Teachers who see their subject matter as an academic theoretical subject also reflect that it should be taught using a student focused style where students construct their own learning.

Only one teacher believes Auditing should be taught using a teacher focused style.

However, these findings do not include how the teachers reflect they actually go about teaching Auditing. Previous studies have shown that the approach a teacher may take to teaching can be complex and may vary and there may be evidence of dissonance. The results that have been presented so far do not show the full picture of the experience of teaching Auditing and a table of description should be constructed to show approach.

4.8 Conclusion

This chapter has presented categories of description that show interesting relations

- A significant variation of teachers' conception of subject matter and expected learning outcomes is shown. There appear to be relations between how the teacher conceives of the subject matter

and the expected learning outcome. This varies from seeing Audit as a purely practical process to seeing a theoretical framework that can be used to carry out a radical critique of Auditing.

- Teachers show significant variation in their conceptions of teaching from teacher transmission to student-centred/conceptual change.

However, the categories constructed so far do not yet show the full picture as it is only when teachers' experiences are reviewed to find out how they reflect on approaching teaching that evidence of dissonance has been found. The relations between conceptions and approach are seen to be complex and varied. The way teachers reflect on approaching teaching is discussed in detail in chapter 5 and a new category of description constructed. This will enable a full picture of teachers' experiences to be obtained.

Chapter 5 Approaches to Teaching

5.1 Introduction

The key objectives of this research are to explore Auditing teachers' conceptions of:

- (1) subject matter
- (2) expected learning outcomes
- (3) how Auditing should be taught
- (4) their approach to teaching

Categories of description have been constructed for objectives (1), (2) and (3) above. During the semi-structured interviews teachers were asked to reflect on the approach they took to their teaching and it became apparent that some tutors' conceptions of how Auditing should be taught (3) did not agree with their approach to teaching (4). As explained in chapter four, the lack of agreement constitutes dissonance which teachers were asked to reflect upon during their interview.

Such dissonance represents a fascinating aspect of this study and it was felt this warranted treatment in a separate chapter. This chapter contains these reflections as each teacher tells their own story. Examples of dissonance were first mapped against the categories of description which were constructed in chapter 4.4 showing teachers' conceptions of how Auditing should be taught. New categories of description were then constructed showing their conceptions of their approach to teaching (hereafter termed approach to teaching). These new categories were then analysed.

In chapter 4 three categories of description were constructed showing teachers' conceptions of how Auditing should be taught as follows:

- Teacher-focus
- Student/teacher interaction
- Student focus

These tables are reproduced below with teachers now reflecting on how teachers approach teaching Auditing. Each teacher's individual view on how they approach teaching Auditing is presented followed by a short discussion as to whether these views are dissonant from their views on how Auditing should be taught.

During the review of individual teacher's reflections certain data emerged related to perceptions of the teaching environment and to perceptions of student difficulties studying Auditing. These perceptions did not fit readily into categories of description. However, it was felt that they represented rich data and an alternative way was found to present these reflections. Two frameworks were used:

- Prosser and Trigwell (1997) - Perceptions of teaching environment
- SOLO taxonomy (Biggs and Collis 1982) - Perceptions of student difficulties

5.2 Categories of Description

This section will first present the categories of description on how Auditing should be taught from Chapter 4.4 as reproduced in table 15 presented as follows:

Clive	A	Teacher focus – clarifying material. Instructing students on how to apply Audit principles to practical scenarios in Audit questions so that students can pass the end of course exam.
Nik, Jenny, Lydia, Derek, Barbara, Helen, Mary, Andrew and Ken	B	Student/teacher interaction – Teachers help students to understand Audit process by giving lots of examples from real life such as from their own experience as a professional Auditor. Students are encouraged to develop their own knowledge by working through situations that simulate a real-life Audit in the classroom. This helps students to see how Auditing fits into a wider field. Students should see that Audit is a living subject that is changing and is open to debate. They are encouraged to enter into discussion and debate under teachers' guidance.
Davy and Betty	C	Student focus – objective of the class should be to encourage students to ask questions and to see that Auditing is subjective.
John Paul, Tim and George	D	Student focus – Use knowledge of theory underpinning the Audit process to question the process. Teacher uses own research and encourages links with professional firms to find topics for discussion and debate. Students are encouraged to enter into discussion and debate.

Table 15: Categories of description: conceptions of teaching Auditing

Each individual teacher's views will then be explored to find if these views are still the same when they reflect on their approach to teaching, and then new category of description will be constructed.

5.2.1 Teacher focus – clarifying material

Instructing students on how to apply Audit principles to practical scenarios in Audit questions so that students can pass the end of course exam is typical of the teacher focus approach to teaching Auditing. One teacher, Clive, fell under category and his story follows.

Clive

One teacher, Clive, was assigned to this category of description. Clive notes a number of problems with teaching this class and reflects in particular on the issue of students not understanding:

“... all the nuts and bolts which go together to make an Audit, um, the whole thing is quite alien.” (Clive, lines 146-147).

He feels that many students have not worked and find it very difficult to understand how the accounting systems in a business that produce the accounts operate. He feels that students do not see links between transactions and the systems that process the transactions. He reflects that the students:

“... will also struggle to understand how you Audit those systems or Audit transactions through the systems, because they don't understand what makes up those transactions.” (Clive, lines 137-138).

Clive believes that the way around this issue is to have a pre-requisite class on accounting systems to be taken before the Auditing class. He notes that the university used to offer such a class but has now ceased to do so.

He feels that students will show interest and are able to relate to something they find relevant but:

“... even the simple technical stuff is quite difficult to get across to them, whereas the high level of professional issues relating to Auditing you can see this all on the news about it, you know, I think those are easier to get across ...” (Clive, lines 175-177).

However he feels that:

“...if you're going to be an Auditor it doesn't matter whether you understand what the issues are or not I don't think, it's the technical stuff which is what you're going to be using.” (Clive, lines 189-191).

He believes that the university only teaches Auditing to obtain the ACCA exemption and he notes that in a debate with colleagues on teaching Auditing they came to the conclusion that:

“Certainly I don't have any further objective in mind other than getting the exemption, you know, I don't have the sort of higher level aim of students who get a job in Auditing being able to excel from day one because they'd done an Auditing course at New University, you know.”

He comments, “it's an exercise in passing an exam at the end of the day ...”

Clive reflects that he teaches the class by practising past examination questions where students have to apply theory to practical scenarios with students until they can come up with the correct answer

“... if you did all the past questions of which there are many by the end of that particular, um, incarnation as to ... if you did all those you stood a pretty good chance of passing, but you ... you know, you might still not really understand very much about Auditing ...” (Clive, lines 55-57).

Issues arising:

Clive adopts a teacher focused approach – he feels passing the exam is most important and acknowledges that students may pass but still not understand much about Auditing. There is no variation or

dissonance between his beliefs about teaching and the way he approaches teaching

5.2.2 Student/teacher interaction

In the student/teacher interaction approach to teaching Auditing teachers help students to understand Audit process by giving lots of examples from real life such as from their own experience as a professional Auditor. Students are encouraged to develop their own knowledge by working through situations that simulate a real-life Audit in the classroom. This helps students to see how Auditing fits into a wider field. Students should see that Audit is a living subject that is changing and is open to debate, and they are encouraged to enter into discussion and debate under teachers' guidance

Nine teachers had views on how Auditing should be taught that corresponded with the ideas of student/teacher interaction. These teachers were Ken, Andrew, Nik, Mary, Jenny, Derek, Helen, Lydia and Barbara. During the review of their reflections it was felt that there was no evidence of dissonance between beliefs and approach for the following teachers:

Jenny, Derek, Helen and Lydia

However, it was felt that there was some evidence of dissonance in the reflections of Ken, Andrew, Nik, Mary and Barbara. In the case of Nik there was also some evidence that Nik adopted either a student/teacher style or a teaching transmission style at different times according to the way he viewed the teaching context. These interviews are presented first

Evidence of dissonance

Ken

As we saw in chapter 4 Ken has a student/teacher interactive view of teaching with Auditing as a real-life activity. In the description that follows it will be seen that Ken identifies difficulties in adopting this

approach. Ken notes that he is not the module leader of the Auditing course and works as a tutor delivering seminars. He is not consulted by the module leader on the material for the course or the way it is to be delivered. The university where he works attracts an ACCA exemption for the course and Ken is very proud of this and feels that passing the course and gaining an ACCA exemption is very important. This requires students to pass an end of course closed book exam in a format that ACCA approve of. However, he reflects that he has little if any control over what is taught or how it is taught

“You can’t control it very easily. You’ve got to get through ... you’re given all this stuff for the exam, um, and I don’t ... I think it is very difficult to get them to visualise or imagine what it is like doing the job.” (Ken, lines 476-478).

He reflects that many students have not worked in the business world and cannot picture how a business works. Ken felt that he wanted to be able to draw a picture for the students to help them to bring it all together but reflects how difficult it is to do this in the classroom:

“... maybe I’m not good enough at doing it, I don’t know, but I think to do that for third years ... with all the other pressures that they’ve got on them, they’ve got course works and presentations ... I think that it is very difficult to get them to think ...” (Ken, lines 471-473).

He goes on to say that students see Auditing as stand-alone and not linked to any of the other subjects they have studied before.

“... it’s not as though it’s followed on from anything in previous years and it’s stand alone to some extent.” (Ken, lines 218-219).

He notes the problems he has had when trying to get students to link Auditing to company law:

“... you’re trying to say you did company law in your second year ... you might think there’s a bit of relevance to it in Auditing and the sort of look of complete “what are you talking about? You’re taking the Mickey!” (Ken, lines 517-519).

He goes on to say he feels students do not work hard enough to get to the point of realisation, and he reflects that many don't seem to have any real interest in the subject matter and just see it as discrete topics "... don't think there is a picture of it put together ..."

The students in Ken's Auditing class are third year students who he feels are also under a lot of pressure from other courses where they have to do course work and presentations. Students are required to attend a weekly lecture and tutorial in Auditing, but he reflects that attendance is not very good. Of those who do attend, he notes that they frequently do not prepare in advance for his tutorial as they are required to do and when they arrive at the tutorial they do not even have the question paper in front of them. He would like to run the seminar interactively but feels this is very difficult to do as students are not prepared to enter into discussion and debate with him. He suspects he runs a "harsher tutorial" than other tutors as he does try to get the students to speak "rather than just give them the answers" but as he feels the exam is very important he reflects he ends up giving them enough information so that they can pass the exam

"... so really what you're looking for in our third year is to do the best you can to make sure they understand something about Auditing and try and get them a decent mark ..." (Ken, lines 369-370).

He reflects on changes in the environment in which he works and which he finds difficult. The university has been growing in size and there are now approximately 270 third year students and he feels it is very difficult to get to know them well

"... an odd one you get to know the name and you get to know them a little bit and you try and (sigh) sort of look after those who turn up for your tutorial." (Ken, lines 806-808).

He notes that students are assigned to tutorials at specific times but they do not always keep to this:

“We try and tighten up who goes into a tutorial, but in the end they just migrate and go where they want, um, and that’s how it works.” (Ken, lines 810-812).

The result is some tutorials at popular times are overcrowded, again making interaction difficult.

Government changes in admission policy have also caused issues as in Ken’s view students admitted to university are not as good as they used to be. He reflects:

“... basically degree students have changed drastically over the years ...” (lines 201-202) and he feels “... so basically it’s a matter of all that the students are thinking of who are doing our degree is “Will I get a 2:1 or a first or whatever?” trying to do as little Auditing as they can, but get a decent mark, but it doesn’t actually work out for them.” (lines 207-208).

Ken reflects how much better it would be to teach students who were clever at Oxford or Cambridge but he notes that he is fairly sure they don’t teaching Auditing at those universities. He feels that:

“Really you can only work under the circumstances of what you’ve got ...” (line 1075).

He reflects:

“ ... I don’t really understand ... I sort of do and I don’t as to why they just don’t get even the basics.” (Ken, lines 381-382).

Ken’s reflections raise a number of issues about the teaching environment and how he feels this results in a loss of control. He also reflects at length about student issues with understanding Auditing, but does not put forward any solutions to the issues he raises. It appears that he finds it difficult to teach using a student/teacher interaction approach in practice and reflects that he transmits information to the students to ensure that they have enough information to pass the exam and gain an exemption from the professional body.

Andrew

Andrew also faces difficulties. Andrew's Auditing module has just been moved from an optional third year module to a compulsory second year module. There are now one hundred and twenty students in the class where there used to be thirty five. As a result Andrew has dropped the coursework component and now assesses the course by examination only. This exam must comply with ACCA requirements to qualify for exemptions from their exam.

In addition, this new second year module also causes Andrew a variety of problems with teaching. He notes that most second year students do not have work experience and they can't envisage what happens on an Audit. Andrew commented that he likes to give lots of examples to help student to understand. He notes that this works well for explaining accounting systems where students can visualise what happens in a supermarket, but students cannot understand final accounts testing which he feels is alien to them. It is very difficult to give examples of, for example, how to Audit inventory; however, he notes that he is required to include this in the syllabus "... because ACCA say we've got to do it ..."

Students are required to attend a weekly lecture and tutorial. The tutorial contains practical examples that relate to the theory taught in the lecture. In practice attendance is not very regular among many of the students. and Andrew notes that, as Auditing builds up gradually, missing a lecture means that a student misses a step in the process which will again contribute to difficulties in understanding. Additionally, if a student misses a lecture and then goes to the tutorial Andrew feels that the student will not be able to contribute as they will not understand the theory exacerbated by a:

"... mixture of poor attendance, people not really understanding and I think, um, it was going to sort out the weaker students, you know, who are scraping by in more numerical subjects, but when it comes to something which is more applied and requires an awful lot of your knowledge and also figure your knowledge

of financial accounting into it and apply it together all in one paper ...” (Andrew, lines 445-449).

He goes on to say that many have forgotten what they learned in financial accounting when they join the Auditing course “... that knowledge is gone ... they are not really seeing the whole thing.” (Andrew, lines 341-342).

He believes that Auditing is very different from what students have done before “... so they’re not comfortable with the subject and where it’s come from.” (line 78) He notes also that, in his opinion, students don’t work hard enough as the pass grade is too low.

“They need to get 40% to pass and so I don’t think a lot of them are willing to put enough effort to try and see it.” (Andrew, lines 315-316).

He feels that he ends up giving them past exam questions and answers in the tutorial. Although he feels that students should be raising questions and thinking critically, he notes that they “... memorise it for the exam and then when the exam is over they forget it and it is gone forever – I’m not sure how much of that is ever retained.” (line 722)

He feels that he should change the way he teaches to address these issues but reflects:

“Well lecturers are lazy aren’t they, so once you’ve taught it you just want to carry on teaching the same thing?” (Andrew, lines 648-649).

Andrew would like to use student/teacher interaction in his teaching but finds that a mixture of a large class, poor attendance and engagement means that although he wants students to understand Auditing principles he has to revert to a teacher transmission approach to present these principles to the students. In his reflections he feels he should change his teaching but he does not appear willing to do so in practice.

Nik

In his reflections Nik feels that Auditing should be taught to attract students' interest by giving examples and entering into role play. He teaches Auditing at level 2 in the undergraduate degree and he notes that students at this level

“... won't have had the practical experience of Auditing and I think we adjust our expectations accordingly ...” (Nik, lines 347-348).

Students frequently do not see Auditing as useful or interesting and he sees it as his role to make it interesting for students. However, he feels that it can be difficult to replicate the practical side of an Audit in the classroom

“If you are teaching woodworking or the principles of being an electrician, you would get someone there with a toolbox, they would open it up and they would be fiddling around with wires and plugs, with an Auditor you want to try and give them that practical experience but in a classroom it is very difficult ...” (Nik, lines 113-117).

He notes that students frequently have difficulty understanding how the financial accounts are put together as they:

“... do not see how recording all sales transactions ends up as one figure in the profit and loss and a debit figure in the balance sheet.” (Nik, lines 245-247).

He feels this lack of understanding of underlying accounting systems also means that students find it difficult to understand how an Auditor tests financial statements, and they:

“... don't see that link to the idea if you test the systems, the systems are working, you don't need to check the invoices ...” (Nik, lines 249-250).

He feels students tend to compartmentalize their knowledge and that they

“Learn how to prepare a balance sheet and then when they come to do Auditing they forget about how the balance sheet is made up and judgements, estimates have been made and gone into making up the balance sheet.” (Nik, lines 282-284).

He reflects that he can use role play and case studies to illustrate some of these aspects but he notes that in reality it does not fit well with the whole syllabus:

“If you are talking about rules on Audit qualifications or you are talking about technical matters about exemption limits etc the role play obviously doesn’t work, a lot of Auditing is technical, learning various rules, regulation etc that don’t fit themselves so well to that model ...”
(Nik, lines 173-176).

He also notes that he has a large syllabus to get through to satisfy ACCA requirements and that using role play and case studies

“... requires effort from the teacher, it requires a lot of preparation, thinking about the subjects which, if we are being honest, you haven’t always got time to do.” (Nik, lines 546-547).

In addition, he feels that he should introduce students to critical thinking so they can understand the use of judgement by the Auditor but reflects that for second years that is a “bit pie in the sky”. He comments that he feels it is most important to give the students enough information so that they can pass the end of module exam. This exam has to be in a format that satisfies ACCA requirements in order to gain the exemption.

Nik reflects that when he is actually teaching, although there are times when he does use role play and case studies, there are sections of the syllabus where he lectures students and goes over previous exam questions to ensure they pass the exam. Nik’s reflections indicate that he uses more than one approach to teaching: student/teacher interaction and teacher transmission.

Mary

Mary would like to engage in active learning with students but finds she cannot do this as the university teaches by offering 2 hour lectures and no seminars. She has 75 students each week in a lecture theatre and she feels she cannot make this interactive. She teaches by lecturing the students. She goes on to comment on the difficulties she experiences with teaching Auditing as the students she teaches

are second year undergraduates who frequently have no experience of the business world. She reflects that students have difficulties understanding:

“... how a business actually works and what systems they’ll be ... because they’ve not met them in real life. That doesn’t come well from a text book, so talking about either finding internal controls, in, um, whatever it happens to be ... a purchasing system ... and you know you can give them a tick list, you know, you want goods received notes and match to invoicing, but it doesn’t mean anything to them ...” (Mary, lines 248-252).

She feels that this is because Auditing is abstract and she compares this to teaching financial reporting which she feels is:

“... more coherent as a process, whereas trying to teach Audit its’ somehow more abstract.” (Mary, line 256).

She goes on to reflect:

“Until you’ve actually been inside a company or done any Audit work, to actually understand and you can say “OK, you’re checking the ... transactions and you’re checking the balances and you’re checking the accounts” but it doesn’t mean anything to them.” “ (Mary, lines 270-272).

She feels that students cannot understand something that they cannot relate to and which appears abstract and alien to them. In this regard, she feels an Audit simulation would be “brilliant” to help students understand but note that one is not offered at the university. Additionally, the university do not stock any Auditing videos that she could use.

Mary feels also it is a big jump for the students from level 1 to level 2 as they have been given right or wrong answers in the first year, rather than have to consider subjective elements such as judgement. She notes that there is a big emphasis on bookkeeping in the financial accounting course where there is a correct solution to the test and also students are taught ratios

“They all know how to calculate the ratio, but you ask them to explain what it means in this context or that context or when that happened and they’re totally at a loss ...” (Mary, lines 323-325).

In Mary’s view, students do not see subjectivity and thus find Auditing concepts very difficult to understand. The language used in the course is also difficult for students, such as what does ‘true and fair’ mean, when there is no one definition of what is ‘true and fair’.

Mary would like to use a student/teacher interactive approach but feels she cannot do so because of the environment she finds herself in at the university where she works. In her reflections she does not suggest ways she could address the issues with student learning that she reflects on. Her approach is to present the information to the students during the lecture session with the intention of giving them enough information so that they can answer questions on Auditing and pass the exam.

Barbara

Barbara is a former Auditor who is new to teaching and is finding the transition difficult. She started her new teaching job on the same day the students began their course and she feels this put her into the position of “... literally playing catch up all the year ...” In addition she is required to work on a number of modules and finds her workload excessive:

“I need to cut down because I think I’m overburdened ... you know, I’ve kind of got too much to learn ... too many disciplines to keep up to date with ...” (Barbara, lines 37-39).

She reflects that she was given a text book and notes from the previous lecturer and told to “get on with it”, which she finds very hard. She had planned to use a case study to illustrate Auditing but has not had time to prepare it.

She feels her views on teaching Auditing are out of step with the management at the university. She feels that students frequently have no work experience and to overcome this they should be working

on a real Audit whilst at university. This would be possible through contracting with a company for the university to do the Audit. Students would then leave university able to work on an Audit. She put this idea to the vice chancellor but did not hear anything back:

“My boss reckons that an accountancy degree ... they shouldn't be able to know what they're doing if they go into practice, it's just a ... what's the phrase? It's kind of an introduction to accountancy ...” (Barbara, lines 211-213).

Barbara does not agree with this view, and she feels that Auditing is a practical subject:

“But then I saw it as it should be practical ... because otherwise why would an employer employ an accountancy graduate rather than someone who hasn't got an accountancy degree?” (Barbara, lines 222-225).

She wants to offer courses in bookkeeping and the SAGE computer accounting package for third year students just before they graduate to help them develop skills which sees as being valuable to an employer. These courses would teach students how to prepare a set of accounts for a business. She feels by not offering these courses “we're letting them (the students) down.” (Barbara line 280).

In her tutorials she tries to get students to work on questions where they apply the theory to practical scenarios but she feels they try to rote learn and can't apply their learning “even though we'd done lots of questions ...” She feels this rote learning prevents students from adopting a critical, questioning attitude to Auditing.

Barbara also reflects on the employability of graduates from her course:

“Would I employ one of our graduates? And I'm not sure if I would be to be quite honest, because I ... well I would expect ... I don't know, they don't have the tools ... which I think is a real shame.” (Barbara, lines 651-653).

Her feelings are that she is not getting much support from her colleagues and the management of the university “I’m kind of putting ideas forward and not a lots coming back.” (Barbara, line 126).

In addition, she feels she is being forced to do things she feels opposed to. In particular the Auditing module she teaches on receives a professional body exemption and she was told she had to give tips to the students on what would be coming up on the exam.

“... I didn’t want to tell them anything and this level three tutor said, “Oh you’ve got to give them some pointers about what will be on the paper,” so I gave them ten subjects and we had to put that on blackboard and they still said, “Oh, but I haven’t got time to revise ten.” I said, “This is a whole year’s work”, so ... I just don’t know ... I think they think it will be very easy, um, they’ll get their ... perhaps the minimum pass marks and these five papers at ACCA will be easy as well which ... you know, I’ve had a few students come back to me now and say “We’re looking at P1” [this is a professional level paper in the ACCA examinations] and saying, “These are really difficult” and I say, “Yes this is the real world where you don’t get told ...” (Barbara, lines 614-621).

These comments relate to the fact that the university receives exemptions from F [this is an intermediate level examination] level at ACCA, but students are required to sit the higher P level modules directly with ACCA. She feels that the help given to students by the university means that students may not put enough effort in to get to the point where they understand Auditing and can see how it all relates together.

She feels she started unprepared and the year is going too fast for her to be able to catch up and to prepare in advance so she resorts to using the notes she was provided with from the previous lecturer. She reflects that this is what she feels lecturers do

“... they just tweak their notes slightly, I have noticed that some lecturers ... you know, they gave me notes and it said 1994 on it, so if they just put up the same notes then they can put up

a whole year's notes straight away." (Barbara, lines 712 – 715).

Barbara's issues stem mainly from difficulties she is experiencing during her transition from working in an accounting firm to teaching in a university. There is dissonance in her teaching and although she would like to approach teaching using student/teacher interaction it seems that she reverts to a teacher transmission approach to make sure that the students have enough information to pass the exam.

No evidence of dissonance

As referred to above Jenny, Derek, Helen and Lydia did not reflect on any dissonance, and their reflections are discussed next.

Jenny

In Jenny's reflections she does not specifically address the university environment or other constraints upon her teaching. Rather she reflects on how she feels that it is necessary to be flexible and:

"There is no one way to teach Auditing." (Jenny, line 35).

She wants students to see that Auditing is interesting, changing and dynamic and takes place in the real world, so she talks about real scandals such as Enron and Arthur Andersen and shows them how legislation has changed to address the issues these scandals raised. She brings in journal articles which she has found to illustrate more up to date scandals. She also uses journal articles to illustrate elements of the Audit process and also to show students that Auditing is a process that takes place in the real world.

She acknowledges that she needs to keep up to date with changes in the Auditing world and has become involved in a network of academics and professionals:

"I have recently been involved with an internal Audit panel that London University has established ... they have convened meetings and these have been very good in terms of the exchange of ideas and research ..." (Jenny, lines 284-285).

Jenny also wants students to see how the Auditing rules are applied in practice and she has designed case studies to help in this regard. She feels these help to illustrate Audit especially for students with little or no practical experience:

“I wrote a case study that had a lot of background information such as profiles of staff working for the company, information what the company did and what transactions were. Then I gave them a lot of data on payroll. This data was in spreadsheets using excel. Then students could sort the information to investigate what procedures the company used. Then they had to look at it in terms of what controls were in place over the procedures. They were looking in retrospect so they would be asking: why did this happen? Is it because no one is checking? So by using case studies students went from planning to practical Audit to Auditor expectations to making actual comparisons and then finally to writing a report.” (Jenny, lines 51-59).

She talks about another of her case studies:

“I give them an invoice to look at which shows that the company has a bank account in Jersey – yet the address of the company is in London. Also the dates don’t match up with the activities – purchasing of items don’t match with what the company does – by looking at this invoice I try to get them to think outside the box rather than say this amount appears in the ledger so it must be right. They need to be aware it is an offshore bank account and it is not the same name – that is how I get them to think outside the box.” (Jenny, lines 99-103).

She feels she has to link Auditing to something the student understands so that it does not appear so abstract and alien. She cites an example where students say they do not understand financial accounting:

“I give the example of going to the theatre – I say if you went to the theatre did you enjoy it? – I do not like jazz – I say to them how many like jazz? If you don’t like jazz what do you like? And it will be even different within the group itself – I say how many have been to ballet? How

many have been to opera? Then I link it to the financial accounts – I say how can you comment on the ballet or opera unless you have experienced it? Same with accounts you can't just give an opinion you have to find out how the accounts were put together – what do they mean?" (Jenny, lines 112-118).

For students who don't understand how a business works she explains to them:

"... how things operate in an organisation for example who opens mail and what happens after it is opened and how are cheques processed. How to get the money to the bank ..." (Jenny, lines 144-146).

She links running a business to everyday life. For instance, she describes explaining the concept of risk to students:

"I explain to them I say there is a risk crossing the road – I say has anyone got a broolly? It is raining today – did you cover that risk?" (Jenny, lines 43-44).

Jenny is prepared to be flexible in her teaching and to change to accommodate what she perceives as student needs. She does not experience dissonance in her teaching and approaches teaching with a student/teacher interaction style.

Derek

Derek feels that students cannot really learn how to do an Audit in a university setting as it is something that is really only learned whilst working as an Auditor. He reflects:

"I'll give an example. If I read and study a book on driving a car I could study it forever do you agree?" (Derek, lines 243-244).

He overcomes what he sees as issues with teaching such a practical subject in an academic setting as follows:

"... bring in personal experiences I have had in the past. For example, somebody says to me, "I'm Auditing, um, turnover." I say, "We have to be very careful here for the turnover," and they say "Why?" "Well look, this business is a retail outlet ... 60% of the takings are in cash ... cash is a high Audit risk. Anyone tell me why?" And maybe some bright spark is able to tell me but normally I get blank

looks. I say, "Yes, but cash can be massaged. It can be manipulated. How do I do this? How about a client who is a retailer who sells for cash, and I don't believe his turnover ... do you see what I mean?" I can bring that practical knowledge, um, and experience that I've had in the past over many years and hopefully some of it helps some of the students understand." (Derek, lines 282-290).

He believes many accounting students like numbers and find the subjective nature of Auditing difficult. It is important that students can see some relevance in studying Auditing. Derek is a great story teller and feels that in order to relate to a student's mind you have got to make it something they can relate to:

"Some of these text books are too abstract, you know. I'm not saying they're bad. They're good at clearing the principles, yes, examining the principles and the techniques, no problem, but to relate them to a student's mind I think you've got to put in one or two examples ... I think in the course of teaching you've got to relate it to a scenario of some sort." (Derek, lines 693-698).

Derek explains that it has to seem real to students and to work toward achieving this he tries to get students to imagine they are running a firm of Auditors:

"I get them to realise that if they give an inappropriate Audit opinion it is really serious. I emphasise it. You could be struck off ... you're ACCA ... they all look up here as they want to be ACCA ..." "Can they do that?" "Oh yes they can!" There's a risk, "If you're incompetent as an Auditor they will stop you behaving as an Auditor." "Oh I see that's what the risk is," and they get it. You've got to put the reality in right and wiggle it about a bit. Otherwise they don't get it." (Derek, lines 554-559).

He notes that the student has to see some use for it, "If it's not useful ... what is the point in doing it?" (line 712)

He firmly believes though that Auditing must be taught at a certain stage in a degree programme when students have enough of what he calls "dependent knowledge". He says,

“They should know accounting first ... they will find they have missed a step. You know what I mean.”
(Derek, line 362)

At his university Auditing is offered at level three and he feels if Auditing were to be offered at level two there would be high failure rates.

However, even if students have dependent knowledge they can still find the study of Auditing difficult as they may have forgotten financial accounting or not see the links to financial accounting. They may see Auditing as a completely new subject which is separate from what they have studied before:

“I always say one word when we’re teaching Auditing: patience. Yes because they’re finding it difficult ... I know they’re going to find it difficult from day one, I know that ... but I tend to be patient, um, and go over things in extreme detail ... explaining in simple terms ... and going back and, for example, I’m teaching Auditing tomorrow. I will link it back to what I did last week. Always filter it in as an overlap, so that they can see some continuity ...” (Derek, lines 475-481).

Derek is a great story teller who uses his own experiences to make Auditing seem real for students. His reflections suggest he adopts a student/teacher interaction style in his teaching and does not experience dissonance.

Helen

Helen believes she should make Auditing interesting for the students while having some fun teaching them. She teaches second year undergraduates and acknowledges that in the majority of cases they will not have practical experience of how businesses work and or how accounts are put together. She feels the only way to overcome this lack of experience is to show the students. For example, she notes that students did not understand what she meant when she talked about accounting systems:

“You do have to adapt your ... teaching style compared to when you are teaching somebody who does have that kind of knowledge which is why we had to go right

back to basics and actually had to ... recreate the sales system on the board and I gave examples and created scenarios to try and explain that before we could talk about the Audit tests and things like ..." (Helen, lines 254-258).

She also notes that as students are in their second year of an accounting degree that they are still only learning to read a set of financial accounts:

"... learning to read a set of accounts properly, you know, that's got to be something that comes with experience rather than something you can ... all you can do is ... well to try and do in teaching, is you know, look at fixed assets and say, "What could be going on here? Let's think about how depreciation is calculated." Well you know, that's down to the director's judgements, so there could be all sorts of things going on with it that's not right and, you know ... so you've got to actually delve down and show them where could be a potential for error." (Helen, lines 735-738).

Students should understand that an Auditor raises questions and she tries to teach them to question but she acknowledges that this may be difficult as Auditing is:

"A professional sort of discipline if you like where the more experienced you get with it the more you actually have a full understanding of what it is." (Helen, lines 488-489).

She wants students to see the professional side of Auditing and is able to illustrate this by having an outside professional accountant come in to judge student presentations on Audit planning as part of their work on the Audit simulation:

"... the feedback from that was all really, really positive because they enjoyed ... they all got dressed up in suits ... pretended they were actually in the office and things like that and they actually really enjoyed the practical side of it and enjoyed the element of having ... sort of X involved as the Audit partner really and a lot of them really rose to the challenge which was quite good, so I tried ... that was the way ... I tried to make them realise it

could be interesting and a bit more fun ...” (Helen, lines 110-115).

Helen is not really interested in exemptions from professional bodies. In this regard she states that:

“I didn’t approach it just on the basis of wanting to get an exemption, I approached it wanting to make it interesting and fun and they’d learn from it and it was a bonus if we got an exemption in my view.” (Helen, lines 215-217).

She feels that the course should give students a good grounding for when they go out to work but that Auditing is a different frame of mind and she notes: “... you don’t want everything to be 100% right ...” (Helen, line 685).

She reflects that it requires a transformation in thinking to become an Auditor and she feels this only takes place after one has actually worked as an Auditor.

Helen believes she has to adapt her teaching style to help students understand Auditing and she works with them by showing them and encouraging them to work through an Audit simulation. She does not experience any dissonance in her teaching.

Lydia

Lydia reflects that many students have not had experience of working in the business world. She feels she should not be showing students how to do a practical Audit but rather making them aware of why they are doing an Audit. She wants them to raise questions and not just accept the Auditing rules and procedures. The course is taught in the third year of the undergraduate degree and Lydia feels:

“I would be expecting on any modular degree course there would be some development of critical appraisal skills, independent thinking and synthesis of an argument and so it’s not just practical.” (Lydia, lines 44-45).

To help students develop their critical appraisal skills she brings in Auditing journals which contain articles on current issues for Auditors

and gets students to discuss these issues first in groups and then with her and she notes these discussions:

“Get them to realise that well really society expects too much of Auditors ...” (line 198).

She also gets students to write out answers to questions she raises on these articles:

“And then I’ll talk them through it and I actually then mark it because they get this in an exam, this is how I would mark it and I also do things like, um, “But if you’d said this ...” and extended it you wouldn’t just get one mark, you would get one and a half marks or two marks, so it’s teaching ... talking towards the exams, but trying to collect practical examples, um, Auditing texts and things I find interesting ...” (Lydia, lines 133-136).

Lydia feels that Audit takes students out of their comfort zone as many like numerical questions and also they often have trouble visualising what it is all about and in order to overcome this she said that:

“I like to do the potted ... the first two hours this is what we’re going to study and this will take 24 weeks and over those weeks I will explain what Auditing is ...” (Lydia, lines 99-100).

She will keep returning to an area and building it up gradually until students can see how it links to other areas, for example, regulation and how it is linked to independence.

She reflects that she has been challenged by the professional bodies on the exams she writes as they are not procedural enough. She notes that:

“I think the professional body does tend to keep it all procedural because it’s teaching students procedures ... they are very procedural and I don’t think that creates a lot of critical thinking.” (Lydia, lines 447-448).

She also feels the professional bodies encourage students to compartmentalise by:

“... teaching procedures but never mention it in a holistic context ... not in the context of how it would impact on stock, profit, um, purchases ... it does become very compartmentalized ...” (Lydia, lines 334-335).

Lydia reflects that she has overcome the challenge raised by the professional bodies and is still able to include critical thinking in her exam paper and retain an exemption.

Lydia is prepared to challenge the professional bodies in order to carry on teaching as she would like to and works with students to try to help them question Audit under her guidance. She does not experience any dissonance in her teaching.

5.2.3 Student focus – critique discipline knowledge

In this approach to teaching Auditing, the objective of the class should be to encourage students to ask questions and to see that Auditing is subjective.

Two teachers were assigned to this category of description – Davy and Betty, who when asked to reflect on their approach both showed evidence of dissonance. Davy will be discussed first, followed by Betty.

Evidence of dissonance

Davy

Davy is an active researcher into Auditing and wants to use his research to complement his teaching. However, it is not very clear from his reflections how he does this in practice and there are no examples that he provided that could be used to illustrate this. He wants students to challenge and question him and to be sceptical, and he aims to help them to do this by:

“Giving them a healthy degree of scepticism ... so that’s what I want them to have ...” (Davy, line 730).

But again it is not clear how he does this and, he notes that the university where he teaches offers only lectures. There are no seminars; instead each week there is a two hour lecture that is attended by approximately seventy five students. He used to teach groups of about 25 students at a time and acknowledges that the numbers may be an issue:

“... you don’t have that interaction with them. Yes a few will ask questions ... but you can’t have the banter with them...” (Davy, lines 525-527).

In the second hour of the lecture Davy will set the students a question to do and he notes that some of them might speak up in this session.

Davy talked at length about his own research into Auditing, but when asked about teaching he reflects:

“It’s very difficult to know what they understand and what they don’t, you know, but as I say I try to get them to ask questions and challenge me and I say I don’t know all the answers, you know, but I can go and look them up.” (Davy, lines 432-434).

Davy’s lack of understanding of student difficulties, and the lecture format, means that he teaches with a teacher transmission style even though he professes that he wants to develop students questioning skills. He presents information to students to help them understand Auditing concepts. There is dissonance in his reflections.

Betty

Betty reflects at length about teaching in her interview. She wants students to think about Auditing and develop their own opinions but notes a number of difficulties.

First, she feels the syllabus is too big to get through readily in one semester “but I don’t know what I should leave out ...” (Betty line 280). She feels as the syllabus is so large that her only option is to present the information to the students during the lecture session which she describes as “me predominantly giving them information ...” (Betty, line 99).

Second, she feels a difficulty with teaching is being able to put oneself in to the same position as the students to know what they don't understand

“... if you've worked in Audit ... you've been teaching it for a long time, you have all this knowledge and it's difficult to think back and think “well what didn't I?” you know ...” (Betty, lines 387-389).

She notes, however, that students may be having difficulties understanding the theory she presents in lecture as they frequently struggle to apply theory to practical scenario questions. To help overcome this, students must work in groups and present the answer to an Auditing question in tutorial. This presentation forms part of the assessment for the course and is assessed in three ways

- Content
- An assessment on group members – this should include comments such as how well they worked as a group
- A self-reflection to be handed in a week after the presentation – where they have to write no more than 500 words on what they've learned from the exercise in terms of their group working skills and their Audit skills.

After the students have completed their presentation Betty asks them questions which get them to think about what they are trying to achieve and whether the way they suggest is necessarily the best way. She feels this helps student understanding and she notes that in the self-reflection students frequently comment: “well I've learned that you've got to be sceptical and use judgement ...” and also “there are different ways of doing a test ...”

Betty also attaches importance to self-reflection as during conversations she has had with employers:

“... some of the employers said to me, “Well actually students have often done a lot of things like group work, but when it comes to an interview and they're asked for

examples they can't think of one," ... so I thought get them to reflect on what they've done and then they can actually use that ..." (Betty, lines 487-490).

The course does not receive exemptions from all the professional bodies and Betty's reflections indicate that she is not overly concerned about exemptions. She feels that she is more concerned to offer an end of year exam in a format that she feels tests student understanding. In this exam there is a 'self-choice question' where students can pick a question on a topic they are interested in ahead of the exam and then carry out research on this topic. They should be able to write on this topic adopting a critical/evaluative approach. The topic has to be agreed with Betty and students may not take their notes into the exam.

Betty's reflections show some dissonance and show two different teaching approaches. She feels that due to the size of the syllabus she has to present information to students in a lecture format to ensure that all is covered. However, the activities she designs for tutorial and the self-select question in the exam suggest that she also adopts a student focus encouraging students to develop their own knowledge.

5.3 Student focus – challenging discipline understanding and professional practice

In this approach to teaching Auditing teachers use knowledge of theory underpinning the Audit process to question the Audit process. Teachers use their own research and encourage links with professional firms to find topics for discussion and debate. Students are also encouraged to enter into discussion and debate

Three teachers reflected that this is how they believed Auditing should be taught – Tim, John Paul and George. Each taught their own module on Audit theory. Only George did not show dissonance.

Dissonance

Tim

Tim reflects that he approaches teaching differently depending upon whether he is teaching the theory module or the practice module. In the practice module students learn about Auditing by taking part in an Audit simulation written by Tim and in which Tim plays the role of the Audit partner. He reflects that students have to work through a simulation of an Audit, producing documents that an Auditor would produce in a real-life Audit such as an Audit programme. (A programme used in Auditing is a document that sets out the Auditing testing to be carried out in a particular area):

“They have to sort of understand the nature of the business and that kind of thing, what else ... we get them to flow chart the system and then evaluate the internal controls or get them to do some style of testing sometimes to produce a programme, sometimes we actually give them a programme and the emphasis on that side is well if you are an Auditor what do you do and they come out at the end of that with quite a clear idea about what’s involved in the actual process of Auditing, what a real-life Audit includes.” (Tim, lines 57-64).

Tim feels that the work on this simulation makes Auditing seem more real and relevant for the students and he enjoys the interaction he has with them with he describes as a “different approach – stimulating” Some students find the simulation initially difficult and want to be told the answer rather than learn themselves by working through the simulation. He will not give the answer but rather challenges the students to work through themselves. As work on the Audit simulation progresses he meets with students and gives them feedback on the work they have carried out on the Audit simulation. Even if this feedback is not initially positive he feels it is helpful to students as it gives them an insight into what goes on in Audit practice. He feels a lot of students lack work experience and do not know what an Audit involves and this simulation helps to illustrate an Audit for them.

“They say to me I don’t mind this idea of becoming an Auditor and at least they know if they make a decision about going down that route what it’s going to involve.” (Tim, lines 211-214).

He feels that the visits by a professional firm of chartered accountants, help to reinforce the idea of the Audit simulation:

“... from a real life source what we have been telling them and showing them about what an Audit involves.” (Tim, lines 219-221).

The way that Tim teaches the Audit practice module using the Audit simulation shows evidence of the student/teacher interaction approach. However, Tim reflects that he adopts a different approach to teaching the theory module:

“... obviously you learn about Auditing by doing it but you also need to stand back and think about well what should it be doing, what is it supposed to be doing and is it doing it well, does it actually do what it is supposed to do?” (Tim, lines 73-75).

The theory side he sees as being more academic and not something that students would encounter while working at a firm of accountants during professional training. In this module he wants students to think. He does not want his students to merely accept and follow Auditing rules and regulations without first thinking if those rules are fit for purpose. In this module Tim enters into discussion and debate with the students, encouraging them to develop arguments where they can support their view points with evidence.

His reflections show a very deep concern for the students and difficulties that they may experience with this type of approach. He talks at length about student difficulties, always reflecting on how he can try to address those difficulties. He notes:

“... sometimes there is this idea when they come into accounting it is all about numbers and it’s not about arguing and communicating arguments and answers ...” (Tim, lines 267-271).

He feels in previous education there is not enough emphasis upon argumentation and how to support arguments. He helps students to develop an understanding of argumentation by running a session entitled “How well do you argue?” and here he tries to teach students about how to construct an argument by linking it to real life examples. He uses the example of going to the cinema and deciding which film to see. In his reflections he notes that this helped students to see that there are different arguments and then to think about the idea of how to support these arguments.

In his teaching of the practice side of Auditing Tim will adopt a student/teacher interaction approach when he feels that students are having difficulties, in order to help the students try to overcome these difficulties, but he will also adopt a student centred approach while teaching theory to encourage students to think about the nature of Auditing and to enter into discussion and debate.

Tim reflects at length about student learning and he adopts an approach dependent upon the context and level of student difficulty as he sees it. Therefore, at times, he will adopt a student/teacher interaction approach (in the practice module) and at other times a student-centred approach in the theory module where he encourages students to think about Auditing and to come to their own conclusions.

John Paul

John Paul teaches Auditing theory which is delivered to 3rd year undergraduates by way of a weekly lecture and tutorial. The lecture consists of John Paul talking and he notes a problem with the attention span of students who he observes start playing with their mobile phones towards the end of the session. The tutorial is intended to be more interactive with students working on pre-set questions. John Paul would like to run the tutorial using the Socratic method; however, he reflects:

“... but I’ve got to be honest, I could sit here and say that we have these incredibly fascinating interactive sections in tutorial, but by and large apart from a

handful of students who do the reading, um, there's an embarrassed silence and basically I tend to.... I answer the question myself using stuff from the lecture which isn't the way it should be, but otherwise it's going to be a long hour unfortunately." (John Paul, lines 349-353).

The weekly tutorial presents a number of problems with attendance and engagement. Out of a total of 16 students he notes that only 3 or 4 regularly attend. He tries to get the students who do attend to participate but reflects this is very difficult to do as described above. He goes on to reflect:

"I must admit I do give them full answers to the tutorials, so with my answers ... with having done some reading they should be able to put together, you know, um, a decent enough answer." (John Paul, lines 169-171).

John Paul had introduced a course work assignment where students had to write a paper on John-Paul's own research area using materials he provided. He comments that he really enjoyed helping the students with this assignment and that he received very favourable feedback from the students, who were also interested. However, the external examiner has now requested that he use another topic next year.

Although he has seen some interest in Auditing shown through the course work, John Paul feels in general there is a lack of interest in studying Auditing. He believes students are only interested in their degree classification:

"All they're interested in is coming out with a 2:1 or better, that is the driving force, so anything you can do to facilitate that makes you a good person in their book ... I mean (sigh) ... the brighter ones may think more deeply, um, to be honest many of them I feel do not, um, and it's basically, you know, um, "What's on the exam? Can we have some past papers? Blah Blah Blah. Can you give us tutorial answers?" I mean that's the form unfortunately." (John Paul, lines 151-156).

He further reflects that the university where he works does not, in his view, attract the brightest students:

“You know, we’re at the bottom end of the food chain, we have to be realistic ...” (John Paul, line 528).

He feels these students come from school where “they’ve been trained really to pass the exams and they expect the same thing at university” and he goes on to say, “They don’t really like it when you actually expect them to go away and do some reading ...” He reflects that he probably does end up giving them too much information:

“... and it leads to some of them being lazy intellectually, they may not be lazy people overall, but intellectually lazy and I think that’s a great shame.” (John Paul, lines 209-210).

John Paul would like to challenge students to debate and discuss Auditing, but finds himself telling them the answers and giving them too much information. There is dissonance in his reflections and he ends up teaching using a teacher/transmission style rather than the style to which he aspires.

No dissonance

George

George reflects that many students come to the study of Auditing having never worked in the business world and find the idea of an Audit abstract or alien, which causes some difficulties. However, George teaches the Auditing theory module rather than the complementary practice module at his institution, and his objective is to encourage students to think about Auditing and whether it is fit for purpose in its present form. He does this by introducing students to the idea of an underpinning theoretical framework. He feels that in a university there is freedom to talk about suggestions and ideas: “That perhaps will never come about in practice ... but to think about it.” (line 263).

He comments throughout the interview how teaching Auditing is challenging, but always gives examples of how he deals with these challenges.

First, he reflects that as years have gone by, the actual subject matter has become much more complex and there have been many changes.

He notes that he has to be able to keep up to date and change his material to accommodate these changes and that he has to learn how to be flexible in his approach to introducing this material to the students. He introduces the idea of a conceptual framework of Auditing to the students to help them to understand the subject matter, but he reflects that they find this abstract and difficult to visualise so he tries to make the concepts more real for students by using real-life case studies throughout the course:

“So I try to make it realistic and relevant and practical ... so we look at Enron [major Auditing scandal] and more recently ... the case study we looked at, um, this week, is, um Moore Stephens [accounting firm] ... I use it to illustrate some of the issues to do with legal liability.” (George, lines 77-80).

He feels it is important to use real cases to make it more realistic:

“... if it's something that's immediate, if it's something that happened in the last year that might engage them more and generally they were pretty good at that.” (George, lines 208-210).

He notes that cases from the 1970s, although interesting, do not seem to engage students and in this regard he refers to the Mattel case [fraud] and says, “Because it was so long ago they couldn't see the relevance.”

George reflects that the class is taught by lecture and tutorial. The tutorial groups are much smaller and the tutorial is intended to be more interactive. Students are required to prepare in advance and come prepared to discuss and debate. George comments that not all the students will do the reading and come prepared to the tutorial. However, he does not change his style to accommodate these students rather:

“... I put them on the spot ... those characters. I make life uncomfortable ...” (George, lines 188-189).

He also feels that some of these students are waiting for him to give them the correct answer, and they find it difficult to accept the idea of

subjectivity where there may not be one correct answer and he reflects:

“I think it makes it more difficult for students who are not prepared to, um, develop or engage in intellectual debate. They just want to learn this is what you do and this is how you do it, but not this is why you do it and whether it’s enough or whether it could be different in a different set of circumstances.....it makes it uncomfortable for them to think rather than memorise stuff.” (George, lines 271-275).

He goes on to say that there is also a tendency for students to compartmentalise topics and these students would expect an exam question that focused on one particular concept or one particular lecture but he remarks “of course we don’t do that ...”

He remarks that he was challenged by the professional body from whom the university receives an exemption about his exam:

“... it was mainly essays and these were discursive/descriptive and the professional bodies indicated that they would like to see more of a practical ... nature of what was being examined ...” (George, lines 140-142).

George challenged the professional body and put his own views forward and came to an agreement that the exam paper should not be merely procedural but should include some theoretical discussion of Auditing.

He notes that as the term progresses some students are able to come with:

“... arguments that perhaps I haven’t suggested. They’re picking holes in the, um, existing framework or the existing standards, um, the good ones have read around and have picked up ideas and ... or will develop their own independent thought ... the good ones might well have considered alternatives to existing practices.” (George, lines 444-448).

George adopts a student centred/conceptual change approach to his teaching. He does not want to waver from this approach and this may

involve making students feel uncomfortable and challenging the professional body.

Sections 5.2 and 5. 3 have contained teacher’s individual reflections on their approach to teaching and the difficulties they face. Section 5.5 now constructs these reflections into a category of description showing approaches to teaching.

5.4 Construction of table of description showing approaches to teaching

The categories used in table 8 at section 4.3 are used as a basis for recording teachers’ reflections on approach to teaching as presented in Table 16.

Structural	Referential			
	Information transmission	Real-life Auditing	Conceptual development	Conceptual change
Teacher focus				
Clarifying material	A			
Student/teacher interaction				
Teacher acts as guide to help students discover own knowledge about Auditing		B		
Student focus				
Critiquing discipline knowledge			C	
Challenging discipline knowledge/professional practice				D

Table 16: Approaches to teaching: Structural and Referential

The fifteen teachers’ reflections are presented in Table 17 and these indicated that they approached teaching in the following ways. It was noted that in some cases teachers adopted more than one approach according to their perceptions of the context and these teachers are shown in bold twice to indicate this.

Strategy (structural)	Intention (Referential)			
	Information transmission	Real life Auditing	Conceptual development	Conceptual change
Teacher focus – clarifying material. Instructing students on how to apply Audit principles to practical scenarios in Audit questions so that students can pass the end of course exam.	Ken, and Clive Andrew, Davy and Betty Nik , Mary, Barbara, John Paul			
Student/teacher interaction – Teachers help students to understand Audit process by giving lots of examples from real life such as from their own experience as a professional Auditor. Students are encouraged to develop their own knowledge by working through situations that simulate a real-life Audit in the classroom. This helps students to see how Auditing fits into a wider field. Students should see that Audit is a living subject that is changing and is open to debate. They are encouraged to enter into discussion and debate under teachers' guidance		Nik , Derek, Jenny, Helen, Tim , Lydia		
Student focus – objective of the class should be to encourage students to ask questions and to see that Auditing is subjective			Betty	
Student focus – use knowledge of theory underpinning the Audit process. Teacher uses own research and encourages links with professional firms to find topics for discussion and debate. Students are encouraged to enter into discussion and debate				Tim , George

Table 17: Categories of description: Approaches to teaching Auditing

The following table 18 shows teachers' conceptions and approach to teaching:

TEACHER	CONCEPTIONS OF TEACHING	APPROACH TO TEACHING
Clive	A	A
Ken	B	A
Nik	B	A and B
Derek	B	B
Barbara	B	A
Andrew	B	A
Mary	B	A
Helen	B	B
Jenny	B	B
Lydia	B	B
Betty	C	C and B
Davy	C	A
George	D	D
John Paul	D	B
Tim	D	D and C

Table 18: Relations between conceptions of teaching Auditing and approach to teaching Auditing

The construction of these categories of description has revealed some interesting insights into the approaches to teaching Auditing which teachers reflected on and the difficulties they experienced.

5.4.1 Mapping of difficulties against Prosser and Trigwell framework and SOLO framework

Prosser and Trigwell's (1997) study identified the following key perceptions about the environment:

- *Whether teachers had control over what and how they teach*
- *Whether class sizes were not too large to prevent engagement and interaction with their students*
- *Whether teaching is valued in their department*
- *Whether teachers' academic workload is appropriate*
- *Whether students are able to cope with the subject matter*

The findings from this study are mapped against these perceptions below. The final category described above as "*whether students are able to cope with the subject matter*" was found to contain a number of reflections which were mapped further against the SOLO taxonomy.

5.4.2 Perceive they have some control over what and how they teach

Professional body exemptions - The relationship with the professional body which may grant an exemption to students passing the Auditing module may contribute to the teacher feeling a loss of control. Some teachers see the exemptions granted by the professional body as very important. For instance, both Clive and Ken perceive that the professional accounting bodies set the agenda including the syllabus and method of assessment. This agenda has to be met in order to ensure that the course receives an exemption and some tutors may give in to interference from professional bodies in order to retain these exemptions.. In addition, there is a feeling that students may only take the course to get a professional body exemption and that they have no inherent interest in Auditing.

Other teachers seem to be either unconcerned about professional body exemptions or feel able to challenge the professional body about their requirements and Helen and Betty seem relatively unconcerned about professional body exemptions.

Lydia and George both reflect that they have challenged the professional body about the content of the assessment and been successful

Relationships with colleagues may also contribute to the feeling of a lack of control. Ken does not feel in control of the module as he works as a tutor. What is taught is and the method of delivery and assessment is decided by the module leader and Ken is not consulted. Barbara reflects that she is required to engage in certain practices that she feels opposed to such as giving tips on what will appear on the exam.

University policies - The university may have a policy where attendance at class is voluntary, and students may not attend all the classes. As Auditing is a process if a student misses a class there is a feeling that the student may have missed a step in the process. Ken, Andrew and John Paul reflect on poor attendance which they feel contributes to a lack of engagement by students.

Perceive their class sizes are not too large to prevent engagement and interaction with their students

Ken believes that the university where he teaches has grown in size and is now so large and impersonal that he does not have close interaction with individual students.

Andrew recounts that his university has moved Auditing from an optional level 3 class to a compulsory level two class and that the class size has now increased so that it is difficult to interact with students individually.

The method of delivery may also cause issues. Two teachers, Mary and Davy, teach at a university where delivery is by lecture only and the size of the class appears to prevent interaction with students.

Perceive that teaching is valued in their department and Perceive that their academic workload is appropriate

Barbara is a new teacher and does not feel to be getting much support from her colleagues. She also feels her workload is excessive.

Having addressed the above categories, the following category which deals with teachers' perceptions of students' ability to cope with the subject matter has been mapped.

Perceive that their students are able to cope with the subject matter

Teachers reflected widely upon this issue and several concerns were raised. In order to discuss these concerns teachers reflections have been mapped against the SOLO taxonomy presented on page 35.

This taxonomy is helpful to understand student development and presents a framework showing levels of understanding. This framework is now presented with each level discussed in turn.

There were many comments and issues that can be mapped against the pre-structural and uni-structural levels of understanding.

	Tim	Nik	Jenny	Clive	Lydia	Derek	Barbara	George	Helen	Ken	John Paul	Andrew	Davy	Mary	Betty
PRE-STRUCTURAL – inability to comprehend the task or UNI-STRUCTURAL – picks up one or two elements of the task															
NATURE OF AUDITING															
Audit is a practical professional subject that is best learned by experience – can't really learn it in a classroom				X		X	X		X	X					
Cannot see themselves working as Auditors – no real interest		X			X										
Have never worked – can't picture what an Audit is and how it takes place in business world	X	X	X	X	X	X	X	X	X	X		X		X	
Cannot understand how a business works			X							X					
Student cannot understand technical terms				X		X				X		X		X	
Cannot relate to study of Auditing find it abstract and alien – don't understand principles	X		X	X		X		X						X	
Don't understand accounting systems		X		X					X			X		X	
Don't understand Auditing testing												X			
Find language used in Audit course difficult to understand	X					X		X						X	X
Still learning how to read a set of financial accounts									X						
NATURE OF STUDENT															
want precise answer when there isn't one – like numbers	X				X	X		X	X			X		X	
Want to be told answer rather than learn by doing	X									X					
Students not prepared to put effort in to get to point of realisation										X		X			

Table 19: SOLO Taxonomy: Pre-Structural and Uni-Structural

The grouping illustrated in Table 19 above shows student difficulties reflected on by all teachers except Davy and John Paul. The

difficulties appear to relate to the nature of studying what is seen to be a practical, professional subject: Auditing which is a process that takes place in the business world. Many students have not worked and in teachers' reflections have little if any knowledge of how businesses operate or how financial information is gathered and reported in the financial accounts. This lack of knowledge may mean that Auditing seems alien or abstract to them and not relevant to their view of the world.

There were also a number of reflections at the multi-structural level which are mapped into table 20 below.

	Tim	Nik	Jenny	Clive	Lydia	Derek	Barbara	George	Helen	Ken	John Paul	Andrew	Davy	Mary	Batly
MULTI-STRUCTURAL – sees tasks separately can't link together															
Don't see links between topics within Audit process		X				X	X								
Don't see links between transactions and systems that process them				X											
Don't understand financial accounting and can't see how it links to Auditing			X			X			X			X			
See module as separate – no links to courses studied before or forgotten links		X			X	X				X					X
Students compartmentalize knowledge					X										
Can't see big picture how it all fits together		X								X				X	

Table 20: SOLO taxonomy – multi-structural

Tim, George, John Paul and Davy, who see their subject matter as a conceptual framework, do not reflect on student difficulties in linking tasks together. However, all other teachers who reflect on their subject matter as relational do experience difficulties with students being able to link topics together. One of the issues here is the idea that students may see Auditing as separate and not linking to modules students have taken before. Additionally, the practical, professional nature of the module may mean that some of the topics are not meaningful to students, such as the link between transactions and the accounting systems that process them. Unless students can see this link it will be very difficult for them to understand how the Audit process works.

There were a few reflections at relational level which are mapped into table 21 below:

	Tim	Nik	Jenny	Clive	Lydia	Derek	Barbara	George	Helen	Ken	John Paul	Andrew	Davy	Mary	Betty
RELATIONAL – tasks integrated into a structure															
Syllabus is huge and don't know what to leave out		X													X
Want exam questions on a particular topic rather than questions that inter-relate topics								X							
Difficult to relate principles to practical scenarios	X			X			X		X			X			X

Table 21: SOLO taxonomy: relational

When Audit is seen as a practical, professional subject then students should be able to apply their learning to practical scenarios. This is seen to be difficult if students have tried to memorise the material without understanding what Auditing is about.

	Tim	Nik	Jenny	Clive	Lydia	Derek	Barbara	George	Helen	Ken	John Paul	Andrew	Davy	Mary	Betty
EXTENDED ABSTRACT – generalise to new domain															
Don't want to think – trained to pass exams											X				
Can't construct arguments	X														
Students find questioning and critique difficult		X					X		X	X			X		
Students leave university with inadequate skills							X								
Learning Auditing requires a transformation in thinking for a student									X						

Table 22: SOLO taxonomy: Extended Abstract

Table 22 shows few reflections at the extended abstract level.

Students are seen to have difficulties with being able to critique and question and construct arguments. Teachers reflect that Auditing is different to other courses on the Auditing degree which may be primarily numerical and that it may take students out of their comfort zone.

This mapping has raised a number of student difficulties that were reflected on during the interviews with teachers. Only Davy did not reflect on any student difficulties.

Not all data found in this study was able to be mapped against the Prosser and Trigwell (1997) approach. Accordingly in the next section developments to the latter framework will be made.

5.5 The relationship of approaches to teaching Auditing to perceptions of the environment

As discussed previously, Prosser and Trigwell (1997) said that teachers are more likely to adopt a conceptual change/student focused approach rather than an information transfer/teacher focused approach if they

- perceive they have some control over what and how they teach
- perceive their class sizes are not too large to prevent engagement and interaction with their students
- perceive that teaching is valued in their department
- perceive that their academic workload is appropriate
- perceive that their students are able to cope with the subject matter

The findings of this study are reviewed under the above headings in section 5.4, but these findings will be mapped showing a student/teacher interactive approach and an information transfer/teacher focused approach are more likely to be adopted.

In this study three new headings are added to those of Prosser and Trigwell (1997). The three new headings relate to the following perceptions about teaching Auditing:

- Teachers perceive that Auditing is a practical/professional subject which is difficult to teach in a classroom setting
- Teachers perceive that Auditing is a practical/professional subject the principles of which can be taught in a classroom setting
- Teachers perceive that Auditing is also an academic subject with a theoretical framework that can be debated and discussed in the classroom

5.5.1 A teacher may adopt an information transfer/ teacher focused approach if they:

Perceive they do not have control over what and how they teach

- The teacher works as a tutor on the Auditing module. What and how the module is taught is decided by the module leader and teacher is not consulted.
- Exemptions granted by the professional accounting bodies are perceived to be very important – teacher feels the professional accounting bodies set the agenda and this agenda has to be met to secure an exemption – they only teach Auditing in order to get the exemption.
- The syllabus is too large and there is not enough time to deliver all the topics
- Senior colleagues demand that the teacher engage in certain practices that the teacher feels opposed to – such as giving students tips about what will appear on the exam
- Can see a different way to teach Auditing but cannot do this because of issues with how the university sets the teaching schedule e.g. as lecture only which it is felt prevents active learning
- Where the university offers Auditing at level 2 in the undergraduate accounting degree programme, students may not have taken enough modules to obtain the “dependent knowledge” needed in financial accounting. Also at level 2 students may find it difficult to see subjectivity or to think critically. Teacher feels has to adjust expectations accordingly.
- The university offers Auditing at level 3 in the undergraduate accounting degree programme. At this level students have too much work in other courses to put the effort into Auditing to get to the point of realisation.

Perceive their class sizes are too large and this prevents engagement and interaction with their students

- Auditing has moved from an optional module to a compulsory module and the class size has increased to a size where it is difficult to have interaction with students or to know students individually and have a relationship with them
- The university is too large and impersonal

Perceive that their students are not able to cope with the subject matter

- Feel that the university does not attract very bright students and/or students are not as good as they used to be.
- Cannot understand why students don't seem to understand Auditing
- Feel it is very difficult to get students to think – they do not see subjectivity and want a correct answer. Students have been spoon fed at school so come to university expecting to be told the answer.
- Students cannot see subjectivity – they like numbers and a right or wrong answer.
- Students can't make links to subjects they have studied before. They do not understand financial accounting or have taken financial accounting class and forgotten everything.
- Students don't understand how important it is to prepare for tutorial – coming to tutorial unprepared and unable to take part in discussion and debate, and the teacher ends up giving them the answer.
- Students have short attention span – cannot concentrate for the length of a lecture.
- Students have poor attendance record – they do not have a full picture of what is going on in the module.

Perceive that teaching is not valued in their department

- Are new to teaching and feel there is not much support from colleagues

Perceive that their academic workload is not appropriate

- See their workload as excessive

Perceive that Auditing is a practical/professional subject which it is difficult to teach in a classroom setting

- It is not possible to learn how to be an Auditor in a classroom setting – can only really be learned by working as an Auditor.

- Students have not had work experience – this may cause a number of problems:

Students don't know what Auditing is and have no interest in the subject and do not see it as a career or a profession that they are interested in for the future.

They cannot visualise and imagine themselves doing the job of an Auditor.

They do not understand how businesses operate.

They do not understand underlying accounting systems.

- Students are taking the module either because it is compulsory or if it is an option because it carries a professional accounting body exemption.
- Auditing should be taught in an interactive way as it is a practical subject – but parts of the syllabus are technical and can only be taught by lecturing. Also it is difficult and time consuming to plan activities and the teacher doesn't always have the time to invest in this.
- Auditing takes place in a changing environment - Teacher does not want to change or adapt the way they teach to react to the changing environment.

5.5.2 Teachers may adopt a student/teacher interaction approach if they:

Perceive they have some control over what and how they teach

- Either unconcerned about professional accounting body exemptions or feels able to challenge professional body about their requirements
- Feels that Auditing is taught at a point in the degree when student has dependent knowledge – e.g. they have studied financial

accounting and can relate this to the study of Auditing. However, if students have forgotten financial accounting then the teacher feels able to help students to see links by, for example, showing them a set of accounts to refresh their memories.

Perceive that Auditing is a practical/professional subject the principles of which can be taught in a classroom setting

- See teaching Auditing as challenging, stimulating and interesting – try to illustrate the process so that students can see what is involved by involving the student in active learning under their guidance such as using:
 - an Audit simulation
 - case studies where students can work through a situation themselves and learn how to apply theory to a practical situation
 - student presentations
 - student self-reflection
- Understand that students may not have work experience and may find Auditing abstract or alien. Help students to visualise Auditing or “paint a picture” for students by:
 - Linking Auditing to something that the student understands – this may well involve bringing in examples from own experience of working as an Auditor
 - Explaining how a business operates
 - Relating the study of Auditing to everyday things that students understand e.g. by showing how systems operate in a supermarket where students go to buy their food
- Understand that students may find Auditing difficult and that teaching it requires patience and the need to keep returning to a point until they are sure it is understood.

- Make the study of Auditing relevant to current issues that are reported in the press, for example, the role of Auditors in the banking crisis.
- Invite professional Auditors into the classroom to talk about their work so that students can engage with people who are actually doing the job.
- See themselves as being capable of changing to adapt to a changing environment and being able to rise to the challenge..

5.5.3 “teachers may adopt a conceptual change/student focused approach if they:

- Perceive they have some control over what and how they teach – feel able to challenge professional accounting bodies about the examinations they are required to deliver.
- Perceive that their students are able to cope with the subject matter – are not afraid to make students who are not prepared to engage in debate uncomfortable. Will not give out answer if students do not participate.
- Perceive that Auditing is also an academic subject with a theoretical framework that can be debated and discussed in the classroom.

5.6 Reflection upon learning achieved via the research process

In chapter one I reflected upon the challenge of teaching auditing and particularly the challenge of being able to move away from presenting information to acting as a facilitator, encouraging students to become more active in their own learning. In this section, I reflect upon how carrying out this research process has informed my practice as a teacher and also as a researcher.

While interviewing teachers and analysing their experiences I noticed that very few of them seem to experience a student-centred conception of teaching. When teachers reflected on their approach to

teaching only one teacher consistently reflected on this approach. This teacher reported delivering a class in which students learn about the theoretical underpinnings of audit, and he does not deliver the class where the practical process of auditing is taught. This observation caused me to reflect upon the extent to which such a student-centred approach is possible within classrooms where the practical processes of auditing are taught.

My own accounting course receives professional body exemptions so it incorporates both theory and practice. While discussing theory in my course, I have become more willing to challenge the students, for example, if I ask a question I wait for an answer even if it seems there is a long silence at the time. I also ask students to discuss questions in groups and then to present their views to the class. I have now, however, begun to question if a student-centred approach is possible while teaching the practical audit process in an academic setting to students who have no experience of working as an auditors. I have seen how a student-teacher interaction approach can help to make this side of the course understandable to students. Whilst working on this research project I obtained funding from my faculty to develop an interactive audit simulation which I worked on together with an e-learning technologist. There is now an audit online that students can work through themselves under my guidance. The students audit a fictional company called Sheridan, and online there is a company website, complete with interviews with key staff and all the accounting documentation that back up the accounts, such as invoices and purchase orders. I have taught using this simulation for the last two years and I find it helps me to illustrate the audit process to the students, and that this helps their learning, as they are required to work through audit processes themselves as they carry out the audit, thus simulating an audit. I feel the feedback I received from students last year indicated that they found the simulation enjoyable and that it helped them to visualise and conceptualise how an audit is carried out.

I feel that carrying out this research has motivated me to develop the audit simulation and to help improve my own teaching. I feel that research should have a practical application and should help to guide and direct what we do as teachers. This research has been invaluable to me in this regard, as it has given me an opportunity to compare my own practice against that reported and discussed in existing research articles and that of the people I have interviewed. In line with one of my interviewees I feel that this is what makes research valuable – the ability to help inform and improve teaching. Carrying out this research project has, therefore, made me want to continue as a researcher, as I feel the process helps me to make improvements to my own teaching so that I can in turn help students with their learning and development. I agree with Bowden (1994) who, when describing phenomenography said:

”It has provided a theoretical base that explains my past teaching practice; the theoretical base helps me to make improvements to my practice and provides me with a way to seeing my current role in educational development, from the individual through to the institutional level.” (p. 44)

I feel that this project is not the end of my research, but rather represents a foundation upon which I can build upon in the future.

5.7 Conclusion

The discussion in this chapter has shown that understanding approaches to teaching is complex. Individual teachers may experience dissonance in how they teach depending upon their perceptions. This can relate to their perceptions of the teaching environment; however, other factors can also cause dissonance. For instance, a teacher may feel that they can encourage students to experience conceptual change using a teacher transmission style. An example of this is Davy, who feels that he can develop students’ questioning nature by using a lecture format. It is important that students have the ability to question and critique as the nature of Auditing is changing and an Audit now includes higher level skills such

as judgement and the ability to think critically, yet teachers such as Andrew may feel unable to change the way they teach to address these changes. Other teachers, such as Clive, do not see or acknowledge that change is necessary.

Teaching a practical professional subject in a classroom can be seen as difficult by some teachers and may affect the approach that they feel able to take resulting in dissonance in some cases. Teaching Auditing was seen by many teachers as difficult and these difficulties may relate to either their own view of the subject matter of Auditing and/or their view of student capabilities.

Chapter 6 will discuss these findings further and the implications for pedagogy that they present.

Chapter 6 Discussion of Findings and Implications for Pedagogy and Future Research

6.1 Introduction

In Chapter 1 the context for this study was introduced. The challenges faced by Auditing educators were described, considering how they arose from the changing nature and role of Audit. The role of an Auditor has evolved from technical compliance to the process of coming to a professional judgement on the financial statements, and there have been pressures to change the system of Auditing education to reflect these changes. The Dearing Report (1997) actively encouraged HEIs to work with professional bodies to accredit programmes and work with the academic community to specify learning outcomes.

In Chapters 1 and 2 it was argued that there is a need to know more about teachers' conceptions within a disciplinary context, particularly one that is a practical, professional subject accredited by the professional bodies. Based on a review of the literature, a revised version of the 3P figure (see below) was developed to be used as a framework for this study.

The objectives of this study were to explore Auditing teachers' conceptions of:

- Subject matter
- Expected learning outcomes
- How Auditing should be taught
- Their approach to teaching

6.2 Overview of the chapter

The findings from this study are complex. In order to provide an overview of these findings they will be described in conjunction with the revised version of the Biggs and Collis 3P model which is reproduced below:

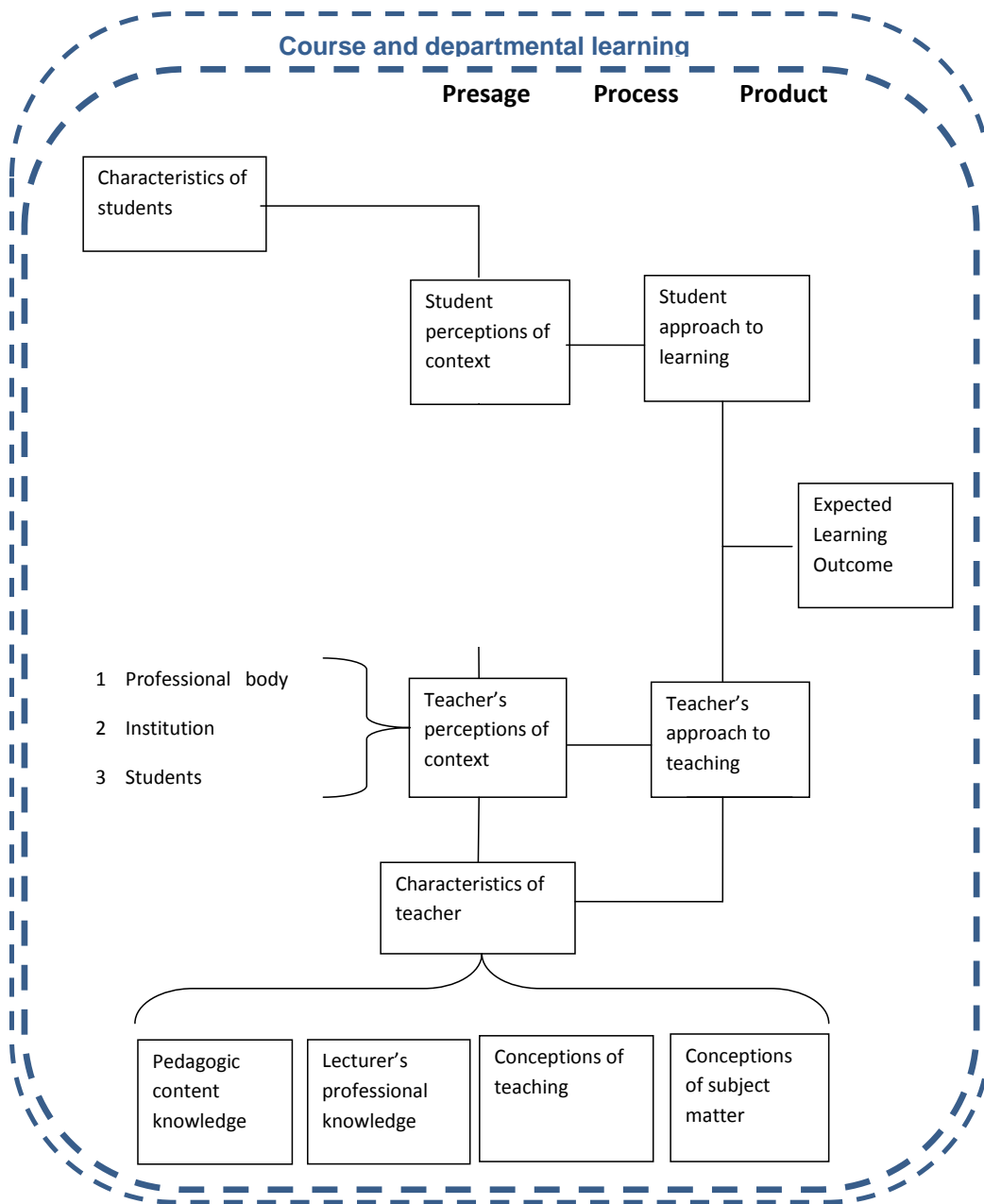


Figure 2: 3P figure developed by Biggs and Collis (1982) as amended by Prosser, Ramsden, Trigwell and Martin (2003) and Whittaker (2013)

The research objectives for this study described above focus on four aspects of this figure which are: expected learning outcomes, conceptions of teaching, conceptions of subject matter and teachers' approach to teaching. The findings for these four aspects and the relationships between them have been discussed in Chapters 4 and 5. A key finding from Chapter 5 is the presence of dissonance, which was found to be created by a mis-match between conceptions of teaching and approach to teaching. This arose for individual teachers in relation to their particular perceptions of context. Context within this Auditing study comprises not only 'Institution' and 'Students' as found in prior studies but also 'Professional Body'.

The figure shows a relationship between teacher, student and course and the departmental learning context; however, this aspect is also felt to represent the Institutional context within which this teaching and learning takes place. The figure has been further amended to remove the contextual aspect as a box and to show it as an over-arching contextual element.

The following sections will now discuss the significance of the findings in relation to the amended diagram:

6.3 Variation in conceptions of expected learning outcome

There is no single accepted view on what should be the expected learning outcomes of an Auditing course. Teachers' reflections show elements of behaviourist and constructivist views and a concern for how this is represented within an Auditing course.

There is a view, as expressed in Category 'A' that students should learn enough about the Audit process to enable them to pass an exam. In this view, Audit is seen as a practical process carried out by professional accountants. This is a behaviourist view of learning which suggests that knowledge is seen as a given, which is not open to debate and can be measured in the form of exam results. Using the SOLO taxonomy, a multi-structural view of learning can be seen.

Prosser and Trigwell (1999) suggest that, if students see the object of learning as learning a series of separate unrelated tasks, then they are more likely to adopt a surface-learning approach and thus deeper, more meaningful learning may not occur.

The views expressed in Category 'B' suggest a constructivist approach. Under this approach, students would be expected to understand the practical process of Audit and how it sits within the wider field of corporate governance. As in Category 'A', Audit is seen as a practical process carried out by professional accountants, and knowledge is seen as problematical, where students are expected to also question the process. This view is seen as relational on the SOLO taxonomy, where the student would see the subject whole. Prosser and Trigwell (1999) believe that if students see the subject whole they are more likely to engage in deep learning, thus suggesting that meaningful learning could occur.

A different conception was found in Category 'C', where a constructivist approach is adopted. Here knowledge is seen to be problematical and to extend beyond the discipline. Learning is seen to involve personal change and development and to carry on beyond the end of the course. Students should be thinking about and learning to critique the nature of Audit itself and the ability to critique and ask questions which will stay with them when they take other courses and also in their personal life. This suggests an extended abstract relational view where the subject is seen as a whole and meaningful learning results.

There are very few studies on learning outcome in Auditing courses from a constructivist viewpoint. In Chapter 2, Kanter and Pitman's (1987) study was discussed, in which they looked at learning outcome and took a more directive approach by telling Auditing teachers what they should include in the curriculum. A category 'A' outcome reinforces the concerns raised by Ramsden (see page 36) of the learning achieved by students in university. He refers to conceptual

changes as being “relatively rare, fragile and context-dependent occurrences” (p.30) and in this study only Category ‘C’ would see learning at this level.

The perceptions described by teachers show a relationship between the way an expected learning outcome is viewed (as discussed above) and the way subject matter is viewed, which is the subject of the next section.

6.4 Conceptions of subject matter

These findings show a significant variation in teachers’ conception of subject matter. This varies from seeing Audit as a purely practical process (Categories ‘A’ and ‘B’) to seeing a theoretical framework (Category ‘C’) that can be used to carry out a radical critique of Auditing. There appear to be relations between how the teacher conceives of the subject matter and the expected learning outcome.

The appropriateness of the SOLO Framework

The findings from this study show that SOLO is a framework that is particularly appropriate for representing the way in which Auditing teachers perceive their subject matter. Accordingly teachers’ conceptions of subject matter were able to be mapped against the SOLO taxonomy.

There were some commonalities between this study into subject matter and the study carried out by Prosser et al (2005) which used the SOLO taxonomy and found five categories as opposed to the three categories found for this study. Category ‘A’ (Uni or pre structural) and Category ‘B’ (multi-structural) in the Prosser et al (2005) study were not present in this study. This may be due to the fact that there is a strong consensus that Audit is perceived as a process and is not understandable unless it is seen whole. The teachers in the Prosser et al (2005) study were from a variety of disciplines where the nature of knowledge may be different, and this again points to the value of looking at a particular discipline.

Nature of knowledge in Auditing

The evidence in this study shows different conceptions on what constitutes conceptual knowledge in Auditing. The nature of knowledge in Audit is still open to debate. This study mapped findings using the Neumann, Parry and Becher (2002) typology in which three categories were noted:

Teachers in Category 'A' saw elements of a hard-pure discipline in which students must learn rules and regulations, and a hard-applied discipline where students should be able to apply rules and regulations to practical scenarios in exam questions. There were some elements of a soft-applied discipline present in this study, in that teachers felt that regulations may be open to manipulation, which introduced the idea of subjective knowledge. However, teachers in Category 'A' felt it most important that students should be able to answer questions in the exam.

Teachers in Category 'B' saw both a hard-pure and hard-applied discipline where students must be able to learn rules and regulations as in Category 'A' and also be able to apply them to practical scenarios. They also saw some elements of a soft-applied discipline where students must be able to raise questions and critique Audit knowledge.

Teachers in Category 'C' saw elements of hard-pure, hard-applied and soft-applied disciplines. However, these teachers were the only ones who saw a conceptual, theoretical underpinning that could be challenged, thus suggesting a more radical critique of Auditing.

Previously, some similarities were noted between Auditing and the discipline of engineering which Neumann, Parry and Becher (2002) have categorised as hard-applied. Although, this view of Auditing as hard-applied is not disputed by the teachers in this study, the teachers in Category 'C' also see aspects of a soft-applied discipline. The ideas of Mautz and Sharaf (1961) are accepted by these teachers, but the ideas of Pratt and van Peurseem (1993) regarding a conceptual

framework were not reflected on by any of the teachers taking part in this study. Sikka et al (2007) refer to concepts being included in Auditing text books such as Gray and Manson (2008). Again only the four teachers in Category 'C' reflected on conceptual knowledge contained in text books. These findings support the findings of Lucas (2002), who found a similar situation among teachers of Introductory Accounting courses who could not agree on what was conceptual knowledge.

This finding would suggest that only the teachers in Category 'C' would see a radical critique as a possibility. Only these teachers might be receptive to the comments (as discussed in chapter 2) of Sikka et al (2007), that students should engage in a radical critique of the nature of Auditing.

The role of prior experience and background

The way Auditing knowledge is viewed may relate to the teachers' prior experience and background. All fifteen teachers taking part in this study are professional accountants who have worked as Auditors and who have a wealth of teaching experience between them. In this study it is not possible to infer any relationship between the number of years teaching and the way the subject matter is viewed; however, when looking at higher educational qualifications such as PhD and MPhil it is possible to posit a relationship. Five teachers have these higher educational qualifications: four teachers with PhD and with M.Phil. Of these five, four see their subject matter as Category 'C'. These teachers see a conceptual and theoretical underpinning to the Audit process. Although there is no intention to set out causal relationships in this study, it may be that their view of conceptual knowledge is associated with their own higher level educational learning, the nature of which suggests that they have had to engage with conceptual knowledge.

Perceptions of context

Perceptions of context may be related to how the subject matter of Auditing is viewed. Teachers in category 'A' perceived the

professional bodies as influential as to what is taught in the course. Their preoccupation with obtaining professional exemptions may be related to their reluctance to teach or assess material that they feel is outside the syllabus, such as contemporary issues in Auditing.

Relations between subject matter and expected learning outcomes

Differences in perceived relationships between subject matter and expected learning outcomes led teachers to draw a range of conclusions:

- In some cases the professional bodies may have an influence upon how the subject matter is viewed, and the learning outcome may be seen as the student having enough knowledge to pass professional exams.
- Some teachers see only a practical, vocational subject with a corresponding learning outcome.
- Beliefs about the subject matter may affect what the student is expected to question and critique. Teachers in category 'A' acknowledge that rules and regulations can be manipulated. Teachers in category 'B' see these rules and regulations within a broader framework of corporate governance and financial accounting. However, it is only teachers in Category 'C' that see an underlying framework of concepts and theory that can be used to interrogate the Audit process itself. Those teachers in categories 'A' and 'B' would critique how the rules and regulations had been applied, but those in 'C' would critique the rules themselves.

This supports the view expressed earlier that teachers of Auditing interviewed for this study have different view on what constitutes knowledge within Auditing and this bears a relationship to how the expected learning outcome is viewed. The evidence in this study suggests that the way subject matter is viewed may also affect how teachers conceive of their teaching of Auditing.

6.5 How teachers conceive of teaching Auditing

Teachers in this study reflected on three conceptions of teaching which were teacher-centred/clarifying material (category 'A'), student-teacher orientation (category 'B') and student-centred/facilitative (category 'C'). These three conceptions are the same as the orientations described in Kember's (1997) review of teaching studies.

Only one teacher reflected on teaching as category 'A'. This teacher also saw his subject matter as learning rules and regulations and expected learning outcome as being able to learn enough of the material to be able to pass the exam. This view was mapped against the Neumann, Parry and Becher (2002) typology as a 'hard discipline' and reflects behaviourist theories. Previous studies by Luddeke (2003) and Lindblom-Ylänne et al (2006) found that teachers in hard disciplines were more likely to adopt a teacher-centred view than teachers in soft disciplines. In her study of teaching introductory accounting, Leveson (2004) found that 15 out of 24 teachers she interviewed reflected on a teacher-centred conception of teaching. Therefore, it is significant that only one teacher in this study evidenced this conception. However, Leveson (2004) did not refer to a student-teacher interaction category in her study, which maps as a hard/applied discipline in the Neumann, Parry and Becher (2002) typology.

In this study there is evidence that a student/teacher interaction category may help to explain the range of approaches to teaching Auditing. However, evidence of this category has not always been found in previous studies. Samuelowicz and Bain (2001), who did not find evidence of a student-teacher interaction category in their 2001 study (this study is reviewed at pages 48-49) carried out their study by interviewing teachers in a wide variety of disciplines. The study by Van Driel et al (1997), however, did find evidence of this category in a study of engineering teachers. In this study the nine teachers who

comprise this category also saw Auditing primarily as a practical professional subject. The evidence from this study suggests that this category may be present in certain disciplines such as Auditing when Auditing is viewed as a practical professional subject. Some teachers feel that the way to overcome the lack of experience by students in the business world is to put themselves into the role of a guide to help students to understand the Audit process. Taught classes in Auditing are seen as an opportunity for students to learn about Auditing from a professional Auditor. However, teachers perceive that the students' lack of practical real world experience leads to problems with learning Auditing. The table constructed in chapter 5 using the SOLO taxonomy illustrates some of these difficulties: Students have never worked, so they cannot picture what an Audit is, they do not understand the business world so cannot relate to the study of Audit which they may find abstract and alien and students may find Audit boring and not see it as a real career.

Samuelowicz and Bain (2001) argued that there could not be an intermediate conception:

“... the boundary between teaching-centred and learning-centred orientations appears to be relatively 'hard' and may require the equivalent of conceptual change (i.e. an accommodative process) to cross it” (p.322).

The findings for this study show that there are some elements of behaviourist theory in these views, as the teacher decides what is to be learned and carefully directs learning activities. The intention is that the student will develop understanding of Auditing under the teacher's guidance.

There are elements also of constructivist theory in this category, for instance, teachers' reflections suggest that they take the students' prior experience and learning into consideration when teaching Auditing. The research into conceptual change discusses students encountering new knowledge that they may not find relevant or

meaningful (Limon 2001) and teachers finding ways to encourage the student to change their thinking to accommodate the new knowledge. This student/teacher interaction category is how Auditing teachers feel they can help students to accommodate knowledge that at first seems alien and not relevant so that the student can engage in meaningful learning. The ideas of conceptual change and meaningful learning are associated with constructivist ideas and student-centred learning.

In this study, Auditing teachers were shown to reflect on both behaviourist and constructivist ideas in their conceptions of teaching. Moving from a teacher-centred view to a student-centred view would require a change in the way the teacher thinks, and this may not be an easy transition (Kember 1997). Kember, quoting Mezirow (1981) describes this as requiring a transformation in thinking. Samuelowicz and Bain (2001) argue that this is why it is not possible to have a student/teacher interaction category with elements of both constructivist and behaviourist viewpoints. In this study it is argued that it is possible for one teacher to hold both viewpoints. This relates to the teachers' pedagogic knowledge. The teacher wants students to understand the Audit process and to find it useful but knows that due to the students' lack of real world experience this may prove difficult. The teacher feels the best way to overcome this is to act as a guide to help them.

In this study five teachers reflect on a student-centred orientation to teaching. With one exception, these teachers also reflect on their subject matter as including academic/theoretical aspects. Previous studies have found evidence of a student-centred orientation, predominantly in soft-applied disciplines (Luddeke, 2003; Lindblom-Ylänne et al, 2006). Leveson (2004) commented that the development of the student-centred orientation was needed so that abstract/relational discipline issues could be considered. The present study suggests that only five teachers are considering issues at this level. This is congruent with the four teachers who were in category 'C' regarding conceptions of subject matter.

There was no evidence found in this study of a category where the teacher is seen to be a member of a learning community. Evidence of this category was found in a study by Tutty, Sheard and Avram (2008) into teaching IT where teachers worked with professionals to form a community to discuss the teaching of IT. As in Auditing the business world was seen to be changing quickly and there was a tension between whether to teach professional skills or academic skills such as critical thinking. A personal speculation might be relevant at this point. It would appear that the culture of relationships between Auditing academics and accounting firms is very different to that experienced in IT. This point will be discussed further under implications for future research.

6.6 Approaches to teaching

The relationship between conceptions of teaching and approaches to teaching was examined. Leveson (2004) explored the same relationship and found only congruent relations, but this is not the case in this study, where there is evidence of dissonance.

It is noted that the teacher in category 'A' remains teacher-focused and does not change his reflections between conceptions and approach. This agrees with Kember's (1997) findings that a teacher who has a teacher transmission conception will always deliver classes as uni-directional lectures.

There is evidence of dissonance in teachers' reflections who conceive of Auditing as student/teacher interaction and student centred. In chapter 5 this dissonance was discussed and mapped against the SOLO framework and the Prosser and Trigwell (1997) framework. In this study teachers' reflect on dissonance under all headings of the Prosser and Trigwell framework, but the main preoccupation appears to be with students' abilities to cope with the subject matter.

Teachers' concerns about context can be summarised under three headings as follows:

- Professional body – preoccupation with obtaining professional body exemptions
- Institution – lecture format only and class sizes too large, Auditing is taught at wrong level and lack of support for new colleagues
- Students – students see Auditing as abstract and alien. Difficult to teach a practical subject in a classroom. Students can't cope with subject matter. Students don't attend or engage with the subject.

One teacher who experienced dissonance is new to teaching. Her reflections show some frustration with her situation. She reflects that she feels frustrated with the students' abilities and the attitudes of some of her colleagues, who she feels do not listen to her ideas. However, she does not reflect on trying out any of her own ideas and resorts to delivering lectures using notes which were left by the former teacher. Her approach is not aligned with her perceptions of context. A similar finding was found relating to junior tutors in the studies by Prosser et al (2003) and Norton et al (2005).

Four of the nine teachers who reflect on a student-teacher orientation do not evidence dissonance. By reviewing their reflections as mapped on the Prosser and Trigwell (1997) framework it is possible to see that they reflect very briefly on the context and feel that they are in control of their teaching. Key aspects are that: (1) they are not afraid to challenge either professional bodies about their requirements or students to encourage them to learn and engage (2) They adapt to the changing environment (3) They feel students are able to cope with the course as they have sufficient pre-requisite knowledge and are up to the challenge of learning Auditing (4) They make the course relevant to students by engaging them in active learning and linking it to the real world.

Additionally the teacher in this study who adopts a student-centred view and does not reflect upon any dissonance is not afraid to make

students feel uncomfortable if they do not engage in debate and discussion. This teacher's view of Auditing as a theoretical, academic subject that can be discussed and debated in the classroom appears to be in line with his practice as a teacher.

Previous studies (Samuelowicz and Bain, 1992); Murray and MacDonald, 1997; Prosser and Trigwell, 1997; Kember and Kwan, 2000; Tutty, Sheard and Avram, 2008 and Norton et al, 2005) have found that dissonance may occur. This study contributes to this debate by highlighting aspects of dissonance in relation to teaching a professional subject in which the perceived role of the professional bodies is apparent.

The complexities of dissonance

In addition dissonance is seen to be complex. It is interesting to note that some teachers can overcome what are perceived to be insurmountable difficulties by others. For example, some teachers see a crowded regulated syllabus which prevents them teaching in the way they would like, whereas others do not allow this to prevent them teaching in the way they would like. These latter teachers (with one exception) evidence a student/teacher interaction conception. The exception to this is one teacher who evidences a student focus. This raises interesting issues for future research as only one teacher in this study reflects upon a student-centred teaching approach after experiencing dissonance.

This section has explored ways in which some teachers of Auditing experience dissonance resulting from/associated with a mismatch between how they believe Auditing should be taught and how they are able to teach Auditing as a result of contextual limitations.

The next section discusses implications that this study raises for pedagogy.

6.7 Implications for curriculum design and teaching

The implications that this study raises for pedagogy are discussed in this section under two broad headings. First, the relationship between the Auditing profession (in particular, the professional accounting bodies which provide exemptions for those who complete accredited academic programmes) and Auditing as an academic subject, and second the impact of how Auditing is conceptualised upon how it is taught in universities.

The relationship between the Auditing profession and Auditing as an academic subject

The way in which teachers of Auditing perceive the Auditing profession appears to have a distinct impact upon how they approach the teaching of Auditing. Three aspects of this perception emerged from the interviews. First, the extent to which teachers perceive real-life experiences and practices as central to achieving an understanding of Auditing. Second, the extent to which teachers perceived Auditing as a practical, professional subject as opposed to those who emphasised the conceptual underpinnings, and third, the nature of the relationship which teachers perceived between the Auditing profession and university based Auditing courses.

First, the real life aspect of Auditing was a significant feature for many teachers. This raises the issue of whether a university should be a place where students train for a profession or a place where they can learn how to theorize and enter into debate on academic issues. Helliar, Monk and Stevenson (2009) reflect that a university education should be seen as providing a critical perspective on accounting and Auditing. They believe a university course should provide a broader view rather than be seen to be purely practical and should not be seen as part of the training to be a professional accountant. The professional bodies in the UK provide their own training, which would

suggest that the university could provide a broader base, as the two are separate. However, in recent years this distinction has become blurred by the granting of exemptions by professional bodies to universities offering accounting degrees. If the university offers a curriculum and means of assessment that meet with professional body approval, then students who pass the course will receive an exemption from the professional body exam. This means that accounting students may start their training contracts with several of the professional exams already passed. This professional accreditation is seen to be very important by many universities, who will use it to sell their courses to future students. Teachers in this study reflect at length upon professional body requirements and in some cases these requirements are seen to set what is to be taught in the Auditing course and how the course is assessed.

Second, the perception of Auditing as a practical and/or conceptually underpinned subject. All teachers see Auditing as a practical professional subject, but only four teachers also see a theoretical, conceptual underpinning to this subject. The development of higher level skills by undergraduate students has been a recommendation of critics of accounting programmes for a number of years (Knechel, 2000); Ravenscroft and Williams, 2004, and Sikka et al, 2007). The Dearing Report (1997) encouraged the ideas of lifelong learning and critical thinking. These ideas were incorporated into the QAA benchmark for accounting. However, it would appear on the basis of this study that the perceptions of Auditing teachers may act as barrier to the achievement of these objectives. Those who criticise should be made aware that their aspirations are not straightforward to implement. Work is needed with teachers themselves to support them in becoming more aware of their perceptions and how they might approach their teaching such that they achieve constructive alignment.

Third, the perceived relationship between the profession and university based Auditing courses. The IPD framework set out by the ICAEW sees trainee accountants as developing technical and functional

expertise first. This knowledge is mainly gained through taking the ICAEW's professional exams. The ICAEW grants exemptions to students on university programmes for successfully passing papers which are intended to test technical expertise. For instance, it is possible to gain exemption from the Assurance paper if a student passes Auditing within an undergraduate degree. However, the ICAEW paper is intended to test technical knowledge and as such is procedural and practical. This does not mean that the ICAEW does not wish students to develop higher level skills, as it appears from a review of the IPD framework that technical and functional expertise is only one of five skills that professional accountants should develop. However, the other four skills are mainly developed through the ICAEW's work-related training schemes and may not be part of the accreditation offered to universities for their Auditing courses. These skills relate to business awareness, personal effectiveness, ethics and professionalism and professional judgement. In this study there is evidence that some teachers feel they should be teaching to obtain professional body exemptions and thus may adopt a technical, procedural focus. It seems clear that there should be a much closer liaison between professional bodies and HEIs as to the curriculum of degree courses that obtain professional exemptions. In other words constructive alignment is needed at a higher level: between professional bodies and HEIs.

This situation appears to create tension between the desired outcomes of three key players in Higher Education: Universities appear to want professional accreditation for their programmes, and this seems to help them to attract students to vocationally relevant degree programmes such as Accounting. However, the existence of professional exemptions appears to effectively constrain the approach to teaching and learning taken by some tutors and students to be practical and procedural, rather than academic. Therefore, a key factor in the circumstances leading to the situation described above is

what appears to be an emphasis upon the technical and procedural aspects of Audit, and this is discussed next.

Another aspect of the relationship between universities and the profession is the issue of how teachers refresh their professional skills whilst working in an academic environment. There is very little evidence in this study of teachers working with professional Auditors, although there was some reflection on reading trade publications such as *Accountancy* and academic journals to keep up to date with what is happening in the professional world. The idea of communities of learning may be relevant to Auditing as much as to IT and this should be something to be considered by HEIs and the professional bodies.

The above discussion of Auditing teachers' perceptions of the relationship between the Auditing profession and Auditing as an academic subject suggests that those teachers of Auditing who see Auditing as a subject where there is an underlying conceptual framework will take different approaches to their teaching than will teachers who see Auditing as purely professional practical subject. These different perceptions appear to relate to five aspects of pedagogy which will now be discussed.

Two of these aspects relate to the overall way in which Auditing courses are structured. These relate to the level at which Auditing is taught and the extent to which Auditing is taught as one or two modules.

There are issues as to what level the Auditing course is taught within an undergraduate degree in accounting. In this regard Biggs recommends that the SOLO taxonomy be used to ascertain learning objectives for students that are appropriate to their level of development. This study found evidence of Auditing being offered at level two in a three level university undergraduate degree at approximately half of the institutions from which participants came, and at level three in the remainder.

It is important to consider where Auditing is offered in a three level accounting degree. The teachers who have been interviewed for this study taught on degrees that are structured using the modular basis. Modules in financial accounting, management accounting and finance are structured so that knowledge gradually builds over the three years of the programme. However, Auditing does not easily fit into a logical sequence and can, in theory, be offered either at level two or level three of the programme. In light of students' needs, this requires careful consideration.

Some ideas have been put forward by teachers taking part in this study regarding the issue of the place of Auditing classes within the structure of a degree. For instance it was suggested that universities should consider running courses that students can take before Auditing. A course in Accounting Systems has been suggested as well as a course in Logic (Nelson et al, 2003), and another course that may be considered is a course in Academic Skills which would introduce the students to the idea of academic writing and critique of articles. Also, teachers should consider making links to other modules and knowledge explicit to help students to understand how knowledge links together.

Some universities have tried to link academic and professional practice by offering Auditing as two separate modules; Theory and Practice. In those universities, students who take these classes are required to consider the practical, professional nature of Auditing in one module and the academic, theoretical nature of Auditing in the other module. This ensures that students experience both views.

A further three aspects of pedagogy relate to the strategies that teachers use within their classroom and in their assessment practices. Of central importance among these three aspects is the extent to which teachers are pre-occupied with the requirements of the professional bodies, and in particular the use of examinations as a mode of assessment.

A pre-occupation with assessment by examination was referred to as a major issue within dissonance. Fourteen out of fifteen teachers receive professional accreditation for their Auditing course, and in order to get professional accreditation from ACCA or ICAEW an Auditing course must offer a closed book examination. Tang (1991) argues that examinations encourage students to learn by memory and Biggs (2003) feels that they are not the best way to assess the acquisition of skills such as critical thinking. This suggests that there may be a resulting lack of constructive alignment. There are several issues which result from this pre-occupation with examinations:

The professional bodies require that 50% of the assessment for the course receiving accreditation should be by closed-book exam. This means that 50% of the assessment is left at the discretion of the academic as the professional bodies are only concerned with the 50% that represents the closed book exam. The other 50% may be used to test the acquisition of higher order skills such as critical thinking and questioning by introducing a presentation and/or group work, and students could also be asked to reflect on their learning or to write a coursework such as a research paper. This suggests that more information and education is needed on what it means to have professional body accreditation for an Auditing course.

There is also some evidence in this study that some teachers pre-occupation with professional body exemption may relate to a teacher-transmission style of delivery. This style may also be related to the ways in which the course is delivered and to the perceived size of the syllabus.

Some issues were raised in this study related to how Auditing courses are delivered. All teachers taking part in this study use the lecture as a means to communicate with students. Thirteen teachers also offered a smaller interactive tutorial, but two were constrained from doing this by university policy. Bligh (1971) and McLeish (1976) both comment that the lecture is ineffective in helping students develop

higher order skills such as problem solving and decision making, both of which are better developed through active learning. The lecture session encourages teacher-transmission style teaching, but can be seen by the Institution as a useful way to deliver material to large numbers of students at the same time. Teachers need to reflect on their approach in the lecture, which can be made more interactive with the introduction of student activities; again this is an issue of constructive alignment.

Some teachers also comment on the perceived size of the syllabus and how they have to use a teacher-transmission style in order to ensure that they cover all the material in the time allocated. With regard to these issues then the ideas behind threshold concepts may be helpful. Discussion between Auditing teachers on what constitutes important knowledge within the discipline may help teachers to focus their teaching on what is important knowledge within the discipline and whether these constitute threshold concepts.

A final implication for pedagogy arising from this study is for Institutions to consider ways in which new teachers may be supported. In this study only one teacher is new to teaching, and there is some evidence that she does not feel supported in her transition from the profession. She has attended a teacher training course run by her institution but she questions how helpful that has been to her. This raises issues about how to help new teachers so that they feel supported and can be effective in their new role. Her reflections contain ideas about how Auditing could be taught that may be different to the current accepted view in her Institution. For example, she believes that students should take part in a real-life Audit. However, she does not believe these ideas are being listened to, and consequently she feels frustrated. There are two issues here: At Institution level the teacher training course should be considered to ascertain if it is fit for purpose and meets new teachers' needs. At departmental level there should be procedures to help new teachers to adapt to the university

environment. Examples of how new teachers could be helped include mentoring schemes.

Meeting student needs

In this study there is some limited evidence of teachers looking for student misconceptions and using these to change the way they teach. The idea of looking for student misconceptions and adapting teaching practices to address these difficulties is an important part of a teacher's pedagogic knowledge. Meyer and Land (2003) believe that student difficulties may also signal the presence of a threshold concept. Teachers should be encouraged to look for student misconceptions to help them direct their teaching. However, some teachers who have considerable experience may not conceive of this as an effective way to teach. Mezirow (1981) suggests that it is very difficult for teachers to question the way they teach and to change. He believes that change may require a major transformation in thinking. The ability to talk and to think about teaching with other teachers may act as a catalyst for change. The idea of teachers meeting to discuss their teaching could be combined with a programme of continued professional development within an Institution.

6.8 Limitations of this study

This study has certain limitations in that it deals with reality as perceived by the interviewees. Thus it relates their reflections on their experiences of teaching Auditing. It is not claimed that these reflections are representative of all auditing teachers. In addition, the teachers were not observed teaching so it is not possible to say if the teachers teach in the way they describe in practice.

The data gathered shows that although there are some similarities in the views expressed by teachers on what should be taught in an auditing course there is also variance shown. There is variance expressed between teachers as to whether auditing should be taught as an academic theoretical

subject and/or a practical professional subject. The findings point to teachers being trapped in a web of inconsistency which is also perceived to be taking place at the institutional and professional body level. The study indicates that the answer to what should be taught in an auditing course is complex and is not answered by this study.

This study deals with teachers' experience of teaching auditing which is one subject that forms part of an undergraduate degree in accounting. Although links to other subjects in the degree are discussed by teachers these subjects are not part of this study and are not analysed further. It may be that some of the difficulties experienced by auditing lectures are also present in other subjects which are also of a practical, professional nature and are taught in an academic setting.

Teachers reflected on student difficulties associated with learning auditing. The threshold concepts framework is suggested as a way in which teachers could enter into debate with each other and with students to help overcome some of the difficulties; however, the use of this framework is not illustrated.

Only the views of teachers were sought in this study and the views of students on what should be taught in an auditing course are not included.

The idea of communities of practice may be relevant to teaching a practical, professional subject such as auditing. However, in this study no evidence of such a community of practice was found and thus the only discussion of communities of practice is through the review of literature in chapter 2.

6.9 Scope for further work

The limitations of this study raise scope for further work.

- The findings of this study into what should be taught in an auditing course should be further analysed to develop a framework for teaching auditing. This framework could be the basis of a taxonomy of teaching auditing showing the different layers and complexity of the subject such as practical process and academic theoretical aspects.

This taxonomy would be particularly useful to help new staff to engage with the teaching of auditing.

- The study did not include the experiences of students who are learning auditing. A further study would be appropriate to include student experiences on learning the subject and in particular to investigate areas of student difficulty. It may be appropriate to introduce a threshold concept framework via which to analyse student difficulties. This could then be presented as a document which could be used to debate teaching auditing.
- Auditing is only one component part of an Accounting degree. This study suggests that further disciplinary research should be undertaken into other component parts of the Accounting degree such as Management Accounting, Financial Accounting and Finance.
- An investigation into the possibility of introducing communities of practice into auditing courses where teachers work with practising auditors should be carried out.

6.10 Potential outcomes arising from this research

This study has raised some important issues for further consideration:

- The evidence from this study shows different views on what should be taught in an Auditing course. There is no evidence of Auditing teachers establishing a network to discuss teaching, and such a network would be useful to teachers to bring out into the open ideas for teaching which could be shared. I propose holding an Auditing workshop at my Institution following the submission of this thesis. It is hoped that this workshop will act as a forum for discussion and debate, and could be the basis for future developments in practice.
- The ability to see difficulties and to use this to change teaching is an important part of a teacher's pedagogic content knowledge. PCK has been identified on the diagram as comprising an important part of presage. There is a strong argument that we need more qualitative

research with both students and teachers as to the nature of the difficulties in learning Auditing.

There is little evidence in this study of teachers working with Auditors in the profession to deliver Auditing classes. There is also no evidence of active researchers in Auditing visiting other Institutions to disseminate their research. The idea of working in communities of practice may be relevant to teaching Auditing and this should be an area for further research.

- Biggs (1982) says that we need a web of consistency and at the conclusion of chapter 2 it was pointed out that there is a danger of students being trapped in a web of inconsistency. In fact, the findings from this study show that it is also teachers who are trapped in a web of inconsistency. This inconsistency is not only perceived at the teachers' level, but their reflections show that it is also perceived to be taking place at the institutional and professional body level.
- The data from a phenomenographic study can be used to provide valuable information to help academics to think about teaching and learning. It is only by disseminating the results of this study that it can be useful to others. The lack of clarity seen via this study on what should be taught in an Auditing course should be a subject for debate among teachers of Audit. The experiencing of dissonance is also an important issue for Auditing teachers to consider. The findings from this study are that some teachers experience dissonance, while others seem able to teach in the way that they would wish. It is the intention of the author of this study to publish these findings in an education journal and also to invite Auditing lecturers to her own Institution to a workshop to discuss and debate teaching practice.

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Appendices

Appendix 'A' Participant Consent Form

I have read and fully understand the information for participants. I am aware of the procedures involved in this study. I freely chose to participate in this study and understand that I can withdraw at any time.

I also understand that the research is strictly confidential and that no-one other than the researcher has access to the individual data held.

Name

Signature

Date

Appendix 'B'

INTERVIEW PROTOCOL

My research objectives are to investigate the qualitatively different ways in which Auditing teachers conceptualise

- Their subject matter – (1) what they see as their subject matter and (2) what they believe students should learn about this subject matter
- Teaching Auditing – (1) how Auditing should be taught and (2) how they go about teaching Auditing

I wish to interview academics who teach Auditing to find out their experiences of what they teach in an Auditing class and how they teach it. I will talk to academics who teach undergraduates in British universities.

Introducing myself: a list of self instructions (from Davis, 1960 as cited by Robson, 2002 as adapted)

1. Explain purpose and nature of my study to the interviewee – (there is no need to explain how respondent was selected as this has already been explained)
2. Give an assurance that the interviewee will remain anonymous in any written reports growing out of the study, and that her responses will be treated in strictest confidence. However, I may use short quotes in the thesis report – these will remain anonymous.
3. Interviewee is to feel free to interrupt or to ask for clarification etc.
4. I will tell each interviewee a bit about my background and my interest in the study
5. I will ask permission to tape-record the interview, explaining why I wish to do so.

Reminders re set up and conduct of interview

Set-up

- This will be face to face interviewing with a relatively informal style
- I will state that the interview will last a maximum of one hour at the beginning of the interview

- I will ask for demographic information on each interviewee see below:

Complete at beginning of each interview
Name of lecturer
Lecturer number (1 to 15)
Date of interview
Interview location
Interview: time of start
Time of finish – duration
Number of years teaching experience
Professional qualifications e.g. ACA, ACCA
No of years professional/industry experience
Academic qualifications e.g. PhD
Courses currently taught
Teaching specialism

Introductory questions

See semi-structured interview guide (which follows on next page).

General prompts

Follow up questions

- Direct questions on what has been said
- Repeat significant words

Probing questions

- Could you say something more about it?
- Do you have further examples ...
- Can you give a more detailed description ...

Emotive prompts

- Find out more about interviewees' feelings ...

Specifying questions

- What did you think then ...

Structuring questions

- Interviewer should indicate when a theme has been exhausted
– I would like to introduce a new topic ...

Prompts

- Alien
- Counter-intuitive
- Challenging
- Tacit

Silence

Allow pauses in the conversation – the subject must have ample time to associate and reflect – and should then break the silence herself with significant information.

End of interview

Make a visible end to the interview and ask if there is anything else that the interviewee would like to say or ask. Don't switch the tape recorder off at this stage.

Semi-structured interview guide

(translates research objectives into questions which are intended to help interviewee with process of reflection)

Research objective: What participant sees as their subject matter

(SUBJECT MATTER)

Interview questions

What concepts seem to be fundamental in underpinning an understanding of Auditing?

For each concept identified

-why is this a fundamental principle?

-do students find this an easy or difficult concept?

-what is the nature of any difficulty that student experiences in understanding the concept?

-is there some related concept that they need to understand?

Research objective: What should students learn about Auditing? (OBJECT OF STUDY)

Interview questions

At the end of the Auditing course what do you expect students to get out of it or achieve?

What do you want students to learn?

What are the most important things that students learn on this course?

By end of course what basic notions of Auditing would you be most worried that students had not grasped?

Could you identify particular difficulties or areas which students find troublesome while studying Auditing?
In what ways are these difficult or troublesome?

Research objective: How should Auditing to be taught

Interview questions

What are your aims in teaching Auditing?

What do you mean by teaching?

What is the most important part of your role as a teacher of Auditing?
Tell me more about your role?

What difficulties do you experience in teaching Auditing?

Research objective: how do you go about teaching Auditing?

Interview questions

Tell me how you go about your teaching of Auditing

How do you deal with difficulties students experience with learning Auditing in your teaching?

Appendix 'C'

–PARTICIPANT INFORMATION SHEET – INTERVIEW

You are being invited to take part in a research study. Before you decide it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Ask me if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part. Thank you for reading this.

In order to help improve teaching I am interested in knowing more about how we can change the way Auditing is currently taught. I am a member of staff at the University of the West of England undertaking a PhD.

I am conducting research during the academic years 2008/10. I wish to conduct interviews with academics. If you agree to participate in this study, I shall ask you to take part in a short interview. This interview will be audio-taped and transcribed.

It is up to you to decide whether or not to take part. If you do decide to take part you will be given this information sheet to keep and be asked to sign a consent form. If you decide to take part you are still free to withdraw at any time and without giving a reason.

This interview forms part of my PhD. Within the PhD brief quotations from interviews may be used, and, if so, pseudonyms will be used. No identifiable reference will be made to any placement organisation.

Participation in this study is entirely voluntary and you may withdraw at any time by notifying me (Susan.Whittaker@uwe.ac.uk).

Further information about this study can be obtained from me. A copy of this information sheet and participant consent form is provided for you to keep.

Appendix 'D' – Table of responses to suggestions by Ahern (1999)

Using reflexivity to identify areas of potential researcher bias –

From Robson: *Real World Research* 2nd Edition – abridged from Ahern (1999 pp. 408-410).

Write down your personal issues in undertaking this research, the taken-for-granted assumptions associated with your gender, race, socio-economic status, and the political milieu of your research. Finally, consider where power is held in relation to your research project and where you belong in the power hierarchy.

In this study I chose to interview colleagues at other universities who taught the same subject as I. By doing this I assumed that they were of the same socio-economic status as myself.

I believe, however, that on the surface the power relations in this study are quite even – I am a lecturer and I interviewed colleagues from other universities. I did not interview Deans of faculties or students – I chose to interview people who are employed in positions similar to myself.

However, I need to be mindful of the following:

I assumed that as I was interviewing colleagues that they would be open and honest with me. I noted that several colleagues discussed politics in their universities that affected their choices of what and how to teach.

Clarify your personal value systems and acknowledge areas in which you know you are subjective

I usually try to be interested and enthusiastic about anything that I undertake – I find it difficult to deal with people who appear to be negative and complain about the system. I must be mindful of this in

my interviewing and analysis – I need to give voice to Others even if they have a different value system to myself.

I also believe that the students are very important and that as lecturers we should try to help them to achieve – I must be mindful that my views are not necessarily the views of all lecturers and give voice to all views

Describe possible areas of potential role conflict. Are there particular types of people and/or situations with or in which you feel anxious, annoyed, at ease? Is the publication of your findings likely to cause problems with a group of people? Consider how this possibly could influence whom you approach or how you approach them

I do not feel that the publication of my findings will have a detrimental effect on any of my participants – I was able to assure them that any comments they made would remain anonymous. I felt that people did open up and talk to me about their feelings as they did not believe that talking to me would threaten their positions.

Identify gatekeepers' interests and consider the extent to which they are disposed favourably towards your project. This can help you prevent potential role conflicts.

As I spoke to colleagues who were employed in roughly the same position as myself but at other universities I was able to approach them directly and therefore did not have to go through a gatekeeper.

Recognize feelings that could indicate a lack of neutrality. These include avoiding situations in which you might experience negative feelings, seeking out situations in which you experience positive feelings

In the case of 1 interviewee who had only just started teaching Auditing I listened to her talking and felt she was not receiving guidance to help her make the transition from Auditor to teacher. I wanted to provide help for her but realise that that was not the purpose of the interview – the interview was to find out her views on teaching Auditing and I needed to keep to the purpose of the interview. I found this very difficult to do and

needed to constantly remind myself of the point of the interview.

Is anything new or surprising in your data collection or analysis? If not, is this cause for concern, or is it an indication of saturation? On occasion, stand back and ask yourself if you are going native

Part way through my interviewing I saw a big difference in the way Auditing is taught by people who have PhDs – everyone interviewed had worked at some stage as an Auditor in the profession – however the first two PhDs I interviewed taught Auditing as a conceptual framework. However, interview 13 was with an academic who also had a PhD but this changed my view as he did not seem to teach Auditing as a conceptual framework. This needs more analysis.

I feel 15 interviews gave me a wide range of views and opinions on teaching Auditing and I did not want to go further.

When blocks occur in the research process, re-frame them. For example, is there another group of people who can shed light on this phenomenon? Would an additional form of data collection, such as document analysis or diaries give a greater insight?

Ongoing

Even when you have completed your analysis, reflect on how you write up your account. Are you quoting more from one respondent than another? If you are, ask yourself why.

Ongoing

Consider whether the supporting evidence in the literature really is

Ongoing

supporting your analysis or if it is just expressing the same cultural background as yourself

A significant aspect of resolving bias is the acknowledgment of its outcomes. Therefore, you might re-interview a respondent or reanalyse a transcript once you have recognised that bias in data collection or analysis is a possibility in a specific situation. It is also worth remembering that even if preconceptions and biases are acknowledged, they are not always easily abandoned.

To reanalyse transcripts from PhDs.