Aligning accounting education and training: a comparative study

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"Aligning Accounting Education and Training:
A Comparative Study"

prepared by:

Fahad S.M. Al-Nafea

A Doctoral Thesis
Submitted in partial fulfilment of the requirement for
The award of Doctor of Philosophy.

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Abstract:

This study aims to build an aligned model of AE&T for the KSA by benefiting from the comparative analysis of AE&T in the UK and the KSA.

The researcher depended on the Wilson model (2002) which is the first model to refer to the alignment of AE&T to produce effective accounting practitioners. The researcher covered the last three stages from this model and focused on accounting students. The researcher determined the propositions that needed to be tested by comparative analysis between AE&T in these two countries. Those propositions reflect all the three stages, namely: university accounting education, professional accounting training and professional accounting practice and CPE.

The researcher adopted a case study approach, which was felt to be the most appropriate method in addressing the research aim, enabling an aligned model of AE&T to be built. The main source of data collection was reviewing and analysing current literature and by conducting face-to-face in-depth interviews and documentary sources. Cross-case analysis was used as the main approach for analysing data.

The researcher produced a model of AE&T by determining the positive features of AE&T systems in the UK and the KSA, based on comparative analysis.
ACKNOWLEDGEMENTS

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**Table of contents**

**Chapter 1: Introduction**

Introduction 2

1.1. Research Purpose and Rationale 3

1.1.1. Research aim and objectives 3

1.1.2. Importance of the research 3

1.1.3. Why is accounting important in the KSA? 5

1.1.4. The significance of AE&T in the KSA. 6

1.1.5. Research questions. 7

1.1.6. The rationale for choosing the UK for comparison purposes 8

1.2. Theoretical Foundation 9

1.2.1. Definition of AE&T. 9

1.2.2. AE&T research. 10

1.2.3. Effective accounting practitioners. 11

1.2.4. Theoretical framework of the study. 13

1.2.4.1. Introduction 13

1.2.4.2. Studies of Higher Education and VET. 16

1.2.4.3. Studies of AE&T: 17

1.2.4.3.1. Studies in AE&T in the KSA: 18

1.2.4.3.2. Studies in AE&T in the USA and the UK: 18

1.2.4.3.3. AE&T in Specific Studies: 19

1.2.4.4. The Fieldwork of the Study: 29

1.3. Overview of Thesis 20

**Chapter 2: The Educational Systems and Professional Accounting Bodies in the UK and KSA**

Introduction 23

Background to the KSA. 23

**Section 1:** 26

2.1.1. The education system in the KSA
3.2.2. AE&T Studies in the USA and the UK.

Conclusion

Chapter 4: Literature Review and Propositions

Introduction.

4.1. University Accounting Education.

The Elements of University Accounting Education

4.1.1. Intending Learning Outcomes

4.1.2. Curriculum

4.1.3. teaching methods

4.1.4. assessment methods

4.1.5. work placement

4.1.6. accreditation

Conclusion

4.2. Professional Accounting Training.

Conclusion

4.3. Professional Accounting Practice and CPE

Conclusion

4.4. Theoretical Framework

4.5. The propositions

4.5.1. First Stage: University Accounting Education

4.5.2. Second Stage: Professional Accounting Training

4.5.3. Third Stage: Professional Accounting Practice and CPE

Chapter 5: Research Methodology and methods

5.1. Research methodology

5.2. Research design

5.3. Research strategy

5.4. case study design

5.5. Comparative design

5.6. Research philosophy

5.7. Research methods

5.7.1. Data collection techniques
Chapter 6: Comparison

Introduction

6.1. University Accounting Education

6.1.1. The programme of university accounting education in the UK

6.1.1.1. BA Finance, Accounting and Management (University of Nottingham)

6.1.1.2. BA Accounting & Financial Management (University of Sheffield)

6.1.1.3. BSc Accounting and Financial Management (Loughborough University).

The content of accounting modules in the UK universities:

Comparison between accounting degree in the UK Universities.

6.1.2. The programme of university accounting education in KSA

6.1.2.1. BS Accounting & Management Information Systems (King Fahad University of Petroleum & Minerals)

6.1.2.2. BA in Accounting (King Abdul Aziz University).

6.1.2.3. BA in Accounting (King Saud University).

The Content of Accounting Modules in KSA Universities:

Comparison between the KSA universities.

Accounting Degree in the UK and KSA Universities.

Summary.

6.2. The Role of the Professional Accounting Bodies.
6.2.1. ACAs in ICAEW and CPAs in SOCPA:
Summary. 179

6.2.2. CPE in ICAEW and SOCPA. 186
6.2.2.1. What are the Kind of CPE. 187
6.2.2.2. Who should undertake CPE and how to assess CPE. 188
6.2.2.3. Achieving CPE. 190
6.2.2.4. Recording and Reporting. 191
6.2.2.5. Exemptions from CPE. 192
Summary. 193
Conclusion 194

Chapter 7: The Analysis of the Findings of University Accounting Education

Introduction 196
7.1. The intended learning outcomes (ILOs) 196
7.1.1. The ILOs were determined 196
7.2. Curriculum: 198
7.2.1. The designing of the curriculum 199
7.2.2. The impact of the curriculum on the teaching methods and 200
assessment methods:
7.2.3. The curriculum is designed to help students who intend to 201
progress to membership of the professional body:
7.2.4. The curriculum helps students to understand most of the issues 203
covered in the syllabus of the professional accounting body:
7.3. Teaching Methods: 204
7.3.1. There is a variety of teaching methods: 204
7.3.2. A variety of teaching methods is important in achieving ILOs 207
7.3.3. A variety of teaching methods helps students to use a deep 208
approach to learning:
7.3.4. These teaching methods are aligned with the learning context 210
7.4. Assessment Methods 212
7.4.1. There is a variety of assessment methods: 212
Chapter 8: The Analysis of the Findings of Professional Accounting Training and Professional Accounting Practice and CPE.

Introduction

8.1.: The analysis of the findings of professional accounting training in the UK and the KSA.

8.1.1: The analysis of the findings of ICAEW and SOCPA with regard to the examinations
8.1.1.1: Examinations of professional bodies, accounting trainees and acquisition of skills to become ACAs or CPAs
8.1.1.2: The requirements of ACAs or CPAs:

Summary:

8.1.2: The analysis of the findings from training firms in the UK and the KSA
8.1.2.1: Accounting graduates need a three-year training to become ACAs or CPAs
8.1.2.2: Three years' training in the firm is long enough for accounting trainees to obtain the necessary practical experience to be qualified professionally:
8.1.2.3: There is a positive discrimination in favour of recruiting accounting graduates into training firms:
8.1.2.4: Accounting graduates who go on to qualify as ACAs or CPAs are likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs:
8.1.2.5: The training in the firm helps accounting trainees to be able to practise the technical skills that are important in their competence:
8.1.2.6: The training firm assesses the ability of accounting trainees to practise activities in the business:

Summary:

8.1.3: The analysis of the findings of BPP and SOCPA
8.1.3.1: Professional accounting bodies determine the curriculum taught to accounting trainees:
8.1.3.2: A variety of teaching methods and learning approaches of trainees are determined by the professional bodies:
8.1.3.3: The preparation for examinations supports accounting trainees in passing the examinations of professional accounting bodies:

Summary

Conclusion

8.2: The analysis of the findings of ICAEW and SOCPA with regard to CPE programmes
8.2.1: CPE programmes are compulsory for ACAs and CPAs:
8.2.2.: CPE programmes improve and maintain the competence of ACAs and CPAs.

8.2.3. The ICAEW and the SOCPA do not accredit CPE programmes.

8.2.4.: CPE programmes enable ACAs and CPAs to ensure that their knowledge and skills are refreshed, updated and extended.

8.2.5.: CPE programmes are enough to support ACAs and CPAs to be effective accounting practitioners.

8.2.6.: ICAEW and SOCPA depend on an achievement point system to assess the points of CPE activities.

8.2.7.: ACAs and CPAs need to record and report their CPE activities.

Summary.

Chapter 9. The Model of AE&T for the KSA.

Introduction

Building the Model of AE&T.

9.1. The First Stage: University Accounting Education:

9.1.1. Intended learning outcomes (ILOs):

9.1.2. The curriculum.

9.1.3. Teaching Methods.

9.1.4. Assessment Methods.

9.1.5. Work Placement.

9.1.6. Accreditation.

9.2. The Second Stage: Professional Accounting Training:

9.2.1. Examinations of the professional body

9.2.2. The training in the training firm.

9.2.3. Preparing for the examinations of the professional body.

9.3. The Third Stage: Professional Accounting Practice and CPE.

9.4. Comments on the proposed KSA Model of AE&T

9.4.1. University Accounting Education

9.4.2. Professional Accounting Training.

9.4.3. Professional Accounting Practice and CPE.

Conclusion
Chapter 1

Introduction
Introduction

The need for broadly educated accountants is nowhere more important than in the developing countries (Briston, 1978; Bursal, 1984, Hove, 1986;, Wallace, 1990) such as in the Kingdom of Saudi Arabia (KSA) where the environment is changing constantly, because the government has begun to privatise the public sector utilities such as communication, electricity, water, etc. Also, the Saudi government has obligated the private sector to employ graduates (Al-Ahmed, 2002).

The design of an education programme in any field is determined on the basis of the aim which is to be achieved (Shinawi, 1970). The objective of accounting education and training is to provide accounting students with the knowledge, understanding and technical skills which are required to practise the profession (Karreman, 2002).

In the field of accounting education and training (AE&T), no PhD research has ever been conducted in the KSA. However, the accounting profession has developed tremendously of late, due to the emergence in 1992 of the Saudi Organization for Certified Public Accountants (SOCPA), which is responsible for the qualification of accounting practitioners. The first accounting educators in Saudi universities (such as Al-Faisal, Al-Sultan, Al-Wabel) qualified from US universities, so they designed AE&T in universities and SOCPA according to the US system. Although the US system on which the Saudi system was based has been much criticised and reformed (see 1.2.4.3.2), these developments have not been followed up in the Saudi system. Recently, all the heads of accounting departments in KSA universities have qualified from UK universities. However, the changes in AE&T in KSA are slow and efforts for improvement are limited (Basyouni, 1996).
In this situation, research is warranted to provide insights into AE&T, to pose significant questions for policy-makers and practitioners, and to open debates about the future direction of AE&T.

This research will generate a model of AE&T, informed by comparison between AE&T in the UK and KSA, to produce effective accounting practitioners.

1.1. Research Purpose and Rationale:

1.1.1. Research Aim and Objectives

The main aim of this study is to build a model of AE&T system for KSA by gaining benefit from analytical comparison between AE&T in the UK and the KSA to produce more effective accounting practitioners to influence better accounting practice, because the clients can benefit from better accounting services.

To achieve this aim, the following objectives were pursued:

- To investigate and assess the current state of AE&T in KSA.
- To investigate and assess the current state of AE&T in the UK.
- To identify the features of AE&T in the KSA.
- To identify the features of AE&T in the UK.
- To compare the KSA and the UK systems of AE&T to generate a model of AE&T for the KSA.

1.1.2. Importance of the Research

There is an abundance of literature concerning AE&T in the developed countries (such as the UK and the USA and other western countries), but less has been written with regard to developing countries. Enthoven has done more than any other writer to draw attention to the deficiencies of accounting and AE&T systems in developing countries. Enthoven (1977) in his book, ‘Accounting Systems in Third World Economies’, discussed the accounting problems of developing
countries in Africa and Asia. However, whilst KSA is located in Asia, it was not included amongst the countries studied by Enthoven.

Also Enthoven (1981) in his book, 'Accounting Education in Economic Development Management', devoted further attention to this aspect of accounting and evaluated the status of AE&T in five regions and 15 individual developing countries, but KSA was not included amongst those countries.

Knowledge of AE&T in KSA reported to date comprises a few articles in The International Journal of Accounting Education and Research and other journals in the English language, for example Abdeen and Yavas (1985), Al-Faisal (1992). Some doctoral theses in the UK and the USA which deal with the accounting profession in KSA refer only briefly to AE&T in KSA, for example, Ba-essa (1984), Al-Amari (1989), Al-Rehaily (1992), Al-Gaber (1995) and Al-Motairy (1999).

There are some articles which have been written in Arabic which discuss (AE&T) in the KSA, such as Al-Sultan (1981), Al-Yamani (1981), Hijaaizi (1981), Al-Wabeel and Jomah (1996) and Basyouni (1996).

Finally, there is no doctoral thesis which focuses on AE&T per se in KSA, although many doctoral theses have dealt with AE&T in other Arab countries such as Egypt.

This study will fill a gap in knowledge, by considering the alignment of AE&T in the UK and KSA in order to build a model for producing effective accounting practitioners. In so doing, it will fulfil a need identified by Ndzinge (1994), who stated that:

"There is a need for alignment of AE&T with practice time span it takes to produce accountants. It is also crucial that the production of accountants in
developing countries be speeded up in order to fill the gap which currently exists in most of these countries." (p. 126)

This study also derives significance from its comparison of AE&T in the UK and the KSA to determine the similarities and differences which exist between these two systems. Mueller (1994) mentioned that comparative studies often yield positive results. It is acknowledged, however, that while comparative studies in AE&T are likely to be informative, and seem certain to lead to better exchanges of education materials and various accounting related databases, such studies must be undertaken with great care: dissimilar variables must be identified and the generalisability of results is typically limited.

Finally, this research will identify and explore issues for future researchers in the field of AE&T in the KSA.

1.1.3. Why is accounting important in the KSA?

Revitalisation of the accounting profession and the development of qualified accountants and auditors are all timely and important to the economic development of the KSA for at least six reasons:

1) Increase in the number and size of companies: The separation of management and ownership in these large companies necessitates application of accounting techniques to control the resources entrusted to them and to run such large organisations effectively and efficiently (Abdeen and Yavas, 1985).

2) Growth in oil revenues: Because domestic productive capacity could not be expanded at the growth rate of oil revenues, these funds had to be invested abroad. Selection of the right investment targets and forms and the amounts to be invested in each depends on an understanding of modern finance and accounting skills (Report of SAMA, 2002).
Chapter 1 - Introduction

3) Formalisation of Stock Exchange (SAMA, 2003): The need for a better method to trade in securities still persists. A development which might ease the information problem is the newly-adopted generally accepted accounting and auditing standards and standards of professional ethics. Compliance with these should enhance the reliability of the financial statements of the corporations.

4) Proposed changes in Auditing Certification Requirements (Saudi Accounting Association (SAA), 2001): With many changes in the regulations, higher professional standards are expected to prevail and to be practised by competent members of the profession. This expectation raises an obvious need for the development of sophisticated theoretical and practical AE&T in KSA universities and professional bodies.

5) Establishment of big foreign firms in the KSA, such as United Emirates Communications. In more recent years, many opportunities for employment in accounting have arisen in public accounting firms (Al-Ymamah, 2003).

6) The KSA’s membership of General Agreement on Tariffs and Trade (GAAT).

1.1.4 The Significance of AE&T in the KSA

The KSA is one of the richest countries in the world with an annual per capita income of about US$ 153.3 billion, the main source of material wealth being vast reserves of oil.

The Big Four international accounting firms operate in the country, along with a professional accountancy association, the (SOCPA), established in 1992.

Accountancy as a discipline is taught at eight universities and in 16 technical colleges in KSA. Given importance of having professional accountants within the country, the SOCPA has attempted to train and develop local human resources in the area of accounting.
The need for public accountants is well recognised in the Saudi Companies' Law (1965). Every public company incorporated in the KSA is required to prepare a profit and loss account with a corresponding balance sheet. The accounts must be audited by a registered auditor. The legal framework requires that each public company appoint an auditor.

Privatisation of the public sector units of the government, encourages the private sector units to look for accountants who are qualified (Al-Ahmed, 2002).

The active role which the accounting profession needs to play required the establishment of SOCPA which is the focal point of the activities that the profession undertakes to assure services of the highest quality are provided by the accounting profession for the economic development of the country.

Through an analysis of the Saudi accounting environment and SOCPA's role during the last two decades, it is obvious that SOCPA has played a significant role in organising the accounting profession in the country (Al-Motairey, 1999).

1.1.5. Research Questions

To understand AE&T in the UK and the KSA, including university accounting education, professional accounting training and professional accounting practice and CPE, in order to determine the similarities and differences and gain benefits from the analytical comparison between them to build a model of AE&T for the KSA to produce effective accounting practitioners, this research will need to answer two key questions, which include sub-questions as follows:

Q1 What are the main differences and similarities between AE&T in the UK and the KSA? Why do these differences and similarities exist?

To answer this question, the researcher needs to answer these
Chapter 1 - Introduction

sub-questions:
(a)-What are the main differences and similarities between university accounting education in the UK and the KSA to achieve intended learning outcomes (ILOs)? Why?
(b)-What are the main differences and similarities between accounting professional bodies in the UK and the KSA to produce chartered accountants (ACAs) and Certified Public Accountants (CPAs)? and Why?.
(c)-What are the main differences and similarities between ACAs in ICAEW in the UK and CPAs in SOCPA in the KSA in terms of continuing professional education (CPE)? Why?

Q2 How can we align AE&T in the UK and the KSA to produce effective accounting practitioners?

To answer this question, the researcher needs to answer these sub-questions:
(a)-What is the model of AE&T in the UK and the KSA to produce effective accounting practitioners? Why?
(b)-What are the advantages in the UK and the KSA AE&T systems and how do they contribute to producing effective accounting practitioners?

1.1.6. The Rationale for Choosing the UK for Comparison Purposes

This study selected AE&T in the UK as part of the comparison with AE&T in the KSA for many reasons, as follows:

1. Many studies have been undertaken making comparison between AE&T in the KSA and the USA, such as Al-Sultan (1981) and Agami and Al-Kafaji (1987).
2. The UK was the first of the developed countries to privatise public sector utilities.
3. The accounting professions of the English-speaking world have all emanated from that in Britain. Some of the first practising accountants in the USA started their careers in Britain and naturally the professions in Canada and Australia initially looked to Britain for their model. Yet in all three countries (USA, Canada, Australia), the indigenous system of AE&T has now diverged markedly from the British system (Solomon, 1974).

4. Most AE&T in the KSA universities and the SOCPA emanate from the USA system, which has many problems as shown later (see 1.2.4.3.2).

5. It is easy to access the data, because the researcher is from the KSA and has studied in the UK.

1.2 Theoretical Foundation:

1.2.1 Definition of AE&T.

"Education for a career in accounting, as in all education, has the objective of preparing individuals to act in certain ways with understanding. It, too, is a union of teaching and learning, combined in differing proportions. No single combination is the best under all circumstances. Almost any avenue of accounting education is capable of yielding good results under suitable conditions" (Littleton, 1942, p. 218). This study was the first study to give a definition to accounting education.

Karreman (2002, p.1) gave a more common definition of AE&T:

“A comprehensive definition of accountancy education is used to include qualification, professional education, practical training and general education”

Brown and McCartney (1995, p.51) stated that:

“Accounting education will incorporate the process of learning the ideas and theories of accounting, and accounting training will provide the knowledge, abilities and skills to perform the various jobs that accountants may be called upon to perform.....while it is competences which are being developed during
accounting training, meta-competences are not synonymous with accounting education... Meta-competences exist 'above' both education and training and are called upon during both processes in order for these to contribute to the development of the individual being educated or trained".

"The goal of accounting education and practical experience is to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. In the face of the increasing changes that accountants meet, it is essential that accountants develop and maintain an attitude of learning to learn, to maintain professional competence" (IFAC, IES, 2003, p.27).

From all these definitions, it can be concluded that the concept of AE&T includes different stages to achieve different aims and those stages need to be aligned to implement their aims.

A complete AE&T for a career in professional accounting would necessarily be extensive. To face any business changes, it is important to continue professional education after obtaining a certificate to practice, to prepare practitioners to overcome any future problems.

1.2.2. AE&T Research:

Researchers in the field of AE&T have concerned themselves with a range of topics, such as accounting curricula, accreditation, course evaluation, teaching methods, assessment policy, students etc.. (Rebele, Stout and Hassell, 1991 p168; Wilson 1992 pp5-6). However, as AE&T proliferates and develops, careful consideration should be given to the focus of AE&T research, to ensure that research efforts are directed towards issues salient in the prevailing professional and social context.
Chapter 1 - Introduction

Thus, Rebele et al. (1991) assert the need for research attention to be paid to educational processes and the identification of ways in which the educational experience of accounting students can be made more relevant and meaningful.

In this context, Herring et al., (1989) propose the following five issues that should be taken into account in order to improve the value of accounting education research:

1. Useful insights may be drawn from relevant, non-accounting educational literature and the broader educational domain, which may facilitate a deeper understanding of educational issues,
2. Proposed empirical relationships should be subject to rigorous verification by experimental efforts.
3. There is a need for both longitudinal analysis and cross-institutional collaborative studies in order to broaden the scope of accounting education research,
4. Consideration should be given to empirical investigation of the effect of individual differences and other contextual and environmental variables on student learning,
5. Research is needed to identify and analyse relevant educational outcomes for individual students, institutions or the wider society.

Thus, by investigating issues related to improving the quality of AE&T, “to find ways to improve the educational experience of our students” (Street 1998 p145), and by adopting an appropriate research framework, AE&T research should contribute to “the development of means to improve the practice of accounting by enhancing its educational basis”(Wilson, 1992, p. 8).

1.2.3. Effective Accounting Practitioners

This study tries to align AE&T in universities and professional bodies to produce effective accounting practitioners. Effective accounting practitioners are those
who can practise accounting and can maintain competence in different circumstances (IFAC, IEP 2, 2003).

An effective accounting practitioner is one whose competence enables him or her to face any changes or difficult problems in the business environment, as required by employers. Boyatsis (1982) provided a pragmatic definition of competence as any personal trait, characteristic or skills, which can be shown to be directly linked to effective (or outstanding) job performance.

Competence has been defined in general terms as:
"the ability to perform activities within an occupation...[and] transfer skills and knowledge to new situations within the occupational area"(National Council for Vocational Qualifications[NCVQ], cited in Graham, 1991,p13).

Hardern (1994, p.17) stated that “the concept of competence is used in the sense of effective performance”. Competence embodies the ability to transfer skills and knowledge to new situations and includes qualities of personal effectiveness (Langley, 1995, p.31).

Competence implies integration of the knowledge and skills needed to become an effective practitioner (http://bicss.mdx.ac.uk).

Thompson (1995, p. 5) stated that the term competence was introduced to mean the attributes needed by an individual to become competent through a combination of education and training and work practice and that an individual's competence could only be judged through the assessment of his or her work-related performance in a work environment.

Hardern (1994, p.17) gave two main lines of approach to defining occupational competence. The first approach is to identify those personal attributes, skills or characteristics which are associated with effective performance. For instance, it
Chapter 1 - Introduction

might be found that certain specific communication, analytical and social skills are associated with competent performance as an accountant. The second approach is to identify the various 'outcomes' which might add up to a profile of 'the competent accountant', 'the competent management accountant' or 'the competent internal auditor' in the organisation, or whatever definition was required. Such 'outcomes' would be expressed in terms of what the person should be able to do.

There is agreement on the elements of competence, which consists of knowledge, understanding and technical skills. Melton (1995) perceived knowledge to be an integral part of competence, while the deeper understanding and skills are needed to underpin these competences and enable accountants to cope with change. He concluded that interrelationships between knowledge and skills can lead to important links between education and training, to the considerable benefit of each.

Karreman (2002) stated that competences have to be acquired through a combination of education and professional experience. This is because knowledge and skills are acquired in different ways. Knowledge and understanding can be achieved by university education, while technical skills can be achieved by training.

From these definitions, it is concluded that competence includes knowledge, understanding, skills, ability to implement knowledge, and the capability to continue to maintain these attributes in different circumstance.

1.2.4. The Framework of the Study:
1.2.4.1. Introduction:
This study generates a model that aligns AE&T to produce effective accounting practitioners, drawing on a comparative study between AE&T in the UK and KSA.
Chapter 1 - Introduction

In the beginning this study will depend on the framework as shown in Figure 1.1. to review the literature of AE&T related to the aim and objectives of this research as mentioned in 1.1.1. Also, the current study will depend on Wilson’s model, as shown in Figure 1.2 to make a comparison between AE&T in the UK and KSA, to achieve the aim and objectives of this study.

USA: old AE&T system

A variety of efforts (new AE&T system) (GAP)


UK: AE&T (comparison study)

Figure 1.1. Framework for structuring the literature review:

Given the USA basis on which AE&T in KSA was designed, the framework in Figure 1.1. will help the researcher to focus on the studies in the USA which can support the research with regard to the comparison between AE&T in the UK and KSA under the umbrella of Wilson’s model (2002) as shown later.

This means that AE&T in the USA will be the third part in the comparison of the studies. The researcher selected the USA to complete the comparison between the UK and KSA in order to determine the similarities and differences in AE&T in the USA, UK and KSA during this review of the literature. This does not mean that the researcher will ignore the aim and objectives of this study, which focus on the differences and similarities in AE&T between the UK and KSA with a view to building an aligned model of AE&T.

With regard to the USA, the researcher will only refer to the studies which reflect the situation in the USA as a way of assisting the comparison between the UK and KSA.
In evaluating the literature, use will be made of the framework depicted in Figure 1.1. This is because studies in AE&T in the USA predominate and the system of AE&T in the KSA is imported from the USA (Agami and Alkafaji, 1987). However, many different efforts have been made in the USA to improve AE&T to prepare accountants to face the changes that have taken place in the business environment, such as the Bedford Committee report (1986), the Big 8 white paper (1989), AECC (1990), Albrecht and Sack (2000), etc.

By comparison and contrast, it may be possible that AE&T in the UK could influence AE&T in KSA, given that AE&T in the UK is much older than AE&T in KSA and more developed with regard to the accounting profession. Therefore, by identifying what is effective in the UK, it may be possible to learn lessons for the development of AE&T in KSA.

For this purpose, the researcher will depend on Wilson’s model (2002) which was the first model to attempt such an alignment. This model consists of four phases, as shown in Figure 1.2.

<table>
<thead>
<tr>
<th>Prior Education</th>
<th>University Education</th>
<th>Professional Training</th>
<th>Professional Practice and CPE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning through knowing</td>
<td>Learning through knowing</td>
<td>Learning through doing</td>
<td>Doing and reflections on practice linked to life-long learning</td>
</tr>
<tr>
<td>Creating awareness of accounting</td>
<td>Preparing to become an accountant</td>
<td>Preparing to be an accountant</td>
<td>Being an accountant</td>
</tr>
</tbody>
</table>

**Figure 1.2. Wilson’s Model (2002, p.309) Alignment in AE&T**
The researcher will treat this model as a framework to examine the components of AE&T, based on the literature. This study will depend on cross-case analysis to test the research propositions which come from the evaluation of the literature, documents and the expectations of the researcher, by comparative study between AE&T in the UK and the KSA. However, the scope of this research will cover the last three stages from Wilson’s model because the prior education just prepares students for life in general, not for accounting in particular. The research also focused on accounting graduates to align between accounting programmes in universities and the syllabus of professional accounting bodies. The researcher started from university accounting education because this study aims to build aligned model of AE&T only for the KSA, and SOCPA considers an accounting degree as a very important condition for accepting a candidate who intends to progress to become a CPA.

1.2.4.2. Studies of Higher Education and Vocational Education and training (VET):

Before examining studies of AE&T, the researcher will examine studies of higher education, such as Ramsden (1992; 1994) and Biggs (1999), to gain a deeper understanding with regard to the factors of higher education that influence students' learning approach to achieve ILOs. This is because useful insights may be drawn from relevant, non-accounting educational literature and the broader educational domain, which may facilitate a deeper understanding of educational issues (Herring et al., 1989).

This study will evaluate the research in VET as related to the stage of professional education, because it is concerned with the comparison in AE&T between the UK and KSA, to include three phases that contribute to producing effective accounting practitioners.
Chapter 1 - Introduction

1.2.4.3. Studies of AE&T:
The researcher will focus on studies in AE&T which support the research to achieve the aim and objectives. This means that the study will examine the studies of AE&T in KSA, the UK and USA. However, studies (system) of AE&T in other western or developed countries such as New Zealand, Japan, Australia, Canada, etc., will be ignored. The reason for focusing primarily on the USA and UK is that AE&T in KSA are influenced by what happened in the USA and UK, but not by what happened in these countries (Al-Rwita, 2002). Also, KSA accounting educators gained their qualifications in the UK and USA universities (Elkharouf, 1985).

With regard to the reasons for selecting AE&T in the UK, not USA, to make the comparison with AE&T in KSA in order to build an aligned model of AE&T conducive to the production of effective accounting practitioners, the reasons were explained in 1.1.6.

This study will determine the variables that relate to the later three stages shown by Wilson's model (2002). From the literature review, the researcher can specify the main elements that can play key roles in building of model an aligned AE&T, which will be confirmed by comparing and contrasting the UK and KSA.

The researcher will depend on the propositions of the study as mentioned earlier which come from the factors (variables) identified during the evaluation of the literature and also come from the documents from universities that are selected in the UK and KSA and from ICAEW and SOCPA in order to formulate appropriate questions to be put to interviewees. This means that an alignment will be made between the literature review, propositions and interview questions. In the three stages, the inputs and outputs will refer to persons (students, accounting trainees and ACAs or CPAs), while the process refers to the variables such as the curriculum, teaching methods, assessment methods, etc.
1.2.4.3.1. Studies in AE&T in the KSA:

Previous research on AE&T in KSA will support the researcher's analysis and interpretation of his findings. Because this research is the first PhD study in the KSA in AE&T, the researcher will examine all studies that have been written in KSA which relate to AE&T. Although a special conference to discuss how to improve AE&T in KSA was held in Riyadh, the Saudi capital in 1996, researchers (for example, Al-Wabeel and Jomah, 1996; Basyouni, 1996) failed to identify the way Saudi AE&T lagged behind the efforts to improve AE&T in the USA, indicated in section 1.2.4.3.3. (KSA AE&T studies will be discussed in more detail in the literature review chapter). Moreover, AE&T studies in KSA stopped in 1996. Therefore, this research is the first study to point out these deficiencies.

1.2.4.3.2. Studies in AE&T in the USA and the UK:

The current researcher categorised the system of AE&T in the USA into two periods, namely, the old system and the new system. In 1986 the American Accounting Association (AAA) published the Bedford Committee Report and the recommendation of this report were used in the development of the new system. Most researchers (e.g. Karreman, 2002; Bolt-Lee and Foster, 2003) start with the Bedford Committee Report (1986) when they refer to the efforts of AE&T in the USA and ignore the period before that.

There is a series of reports and a range of committee activities which have focused on an attempt to improve AE&T in the USA. These include:

The American Accounting Association's (AAA) Bedford Committee Report (1986), 'Future Accounting Education: Preparing for the Expanding Profession', prepared by accounting educators and researchers; Perspectives on Education: Capabilities for Success in the Accounting Profession (1989), (the so-called 'Big 8 white paper') prepared by the major international accounting firms, in the USA Accounting Education Change Commission (AECC) (1990), founded by the American Accounting Association, was active between 1989 and 1996. AECC
Chapter 1 - Introduction

drawing on the recommendations of the Bedford Committee Report; the Institute of Management Accounting (IMA); The American Institute of Certified Public Accountants (AICPA); The American Accounting Association (AAA) and The Big 5 Accounting Firms joined together to sponsor a study by Albrecht and Sack (2000) "Accounting Education: Charting the Course through a Perilous Future". These are discussed in great detail in the literature review in Chapter 3.

It has been indicated that there are a number of shortcomings in AE&T in the USA which are likely to be reflected in AE&T provided in KSA universities as will be shown in section 3.2.1. As researchers in the USA (e.g. Poe and Bushing, 1991; Previts, 1991; Barefidd, 1991, Albrecht & Sack,2000, Heffes, 2001) think that the improvements in AE&T in USA are insufficient, it is questionable whether the US example is a suitable model for the KSA. With these concerns in mind, the researcher considers whether an effective alternative model might be provided via AE&T in the UK, which has been evaluated in a small number of AE&T studies (i.e. Broadbent et al., 1992; Wood and Higson,1996; Wilson, 2002, Herbert, 2005). (More evaluation is provided in the literature review chapter).

1.2.4.3. AE&T in Specific Studies:
In reviewing studies of AE&T, the approach has been to group them into three categories: university accounting education, professional accounting training, and professional accounting practice and CPE. Moreover, particular attention is paid to identifying the variables that can play a key role in the latter three stages indicated in Wilson’s model (2000).

1.2.4.4. The Fieldwork of the Study:
In the fieldwork, the researcher will collect the data to include the three stages, namely, university accounting education, professional accounting training and professional accounting practice and CPE, in the UK and the KSA.
Chapter 1 - Introduction

The aim is, through the fieldwork, to gain a deeper knowledge about AE&T in the UK. This research will make use of multiple case studies, because it has two focuses of attention, which are the UK and the KSA. The researcher will collect the data by interviews in different organisations and with different persons. He will collect some documents from those organisations (i.e. SOCPA ICAEW, etc) to support the findings of the study.

Cross-case analysis will be used as an approach to analyse the findings, because this study is a comparative study and depends on multiple case studies (more details are given in Chapter 5).

1.3. Overview of thesis:

This thesis is divided into 10 chapters, including this introductory chapter. Chapter 2 contains a descriptive account of the educational system in the UK and the KSA, and the role of the relevant professional bodies, the ICAEW and SOCPA. Chapter 3 is a review of the literature in higher education, VET and AE&T, to include AE&T in KSA, in addition to AE&T in the UK and the USA. Chapter 4 is a review of the literature which covers the most important studies in AE&T to specify the propositions. In Chapter 5, the research methodology is explained and the procedures undertaken to collect data in order to gain a deeper understanding of AE&T in the UK and the KSA are described. These include two main methods: analysis of documents collected from the research sites, and interviews. In Chapter 6, drawing on documents collected at the research sites, a comparison is presented between AE&T in the UK and the KSA, both in universities and through the professional accounting bodies, in accordance with the research questions. The findings from documentary analysis and interviews are analysed and discussed in the light of relevant literature in Chapters 7 and 8. Chapter 9 deals with building the model of AE&T for the KSA. Chapter 10 contains the discussion and conclusion, the limitations of the study and offers some recommendations for AE&T in the KSA.
Chapter 2

The Education Systems and Professional Accounting Bodies in the KSA and the UK
Chapter 2 – The Education Systems and Professional Accounting Bodies

Introduction:
This chapter will be divided into two sections which present the educational systems in KSA and the UK in Section 1 and professional accounting bodies in KSA and the UK in Section 2. Before that the researcher will present the research context (the KSA).

Background to the KSA
The KSA covers a very large area, occupying four-fifths of the Arabian Peninsula. The KSA is surrounded by Kuwait, Iraq and Jordan to the north, by the United Arab Emirates, Qatar and the Arabian Gulf to the east, Oman, and Yemen to the south, and the Red Sea to the west. The KSA’s land mass of 865,000 square miles is divided into four major provinces:

1. Najd in the central plateau area, approximately 650,000 square miles;
2. Asir in the south-west, about 40,000 square miles;
3. Hejaz in the north-west, about 135,000 square miles;
4. Al Hassa in the east, about 40,000 square miles.

Historically, in 1902, King Abdul Aziz recaptured the city of Riyadh and extended his power over most of the Arabian Peninsula. This phase can be regarded as the start of the modern history of KSA. By 1932 King Abdul Aziz had united all parts of the country under the name of Kingdom of Saudi Arabia. He ruled until 1953 when he was succeeded by his son, King Saud. In 1964, King Faisal became the third of the modern kings of this kingdom. In 1975, King Khalid succeeded his brother, King Faisal. After the death of King Khalid in 1982, he was succeeded by King Fahad (AL-Farsy, 1994). In 2005, King Fahad died and was succeeded by King Abdullah, who is the present king and Prime Minister.

The kingdom’s monarchical system which emerged by a royal decree in 1932, incorporated all the provinces of the kingdom under King Abdul Aziz Ibn Saud.
and his successors. Based on the principles of Islamic Shari'ah, the government process emanates from the king's royal decrees, which are issued on the advice of his Council of Ministers.

The government administrative process is highly centralised in the capital city, Riyadh. Local and regional government units normally handle internal security problems and administration of the municipalities, with the central government combining legislative, judicial and executive functions, through the king, the Crown Prince and the Council of Ministers.

To administer the decisions of the central government, there are 20 ministers. There is also a group of advisory planning organisations that form a Consultative Council. Provincial government operations are administered by princes (Emirs) who handle local security and administrative matters (Abdeen, 1984).

The KSA is an independent monarchy based on the principles of the Islamic religion. These principles, which are known as the laws of Shari'ah, constitute the economic, social and legal principles of the country. The Shari'ah prescribes directives for the regulation of individuals as well as for collective life. The legal system has not reflected much influence from Western culture. Saudi Arabia is among the few countries in the world that bases its judicial system upon the Shari'ah (EI-Mallakh, 1982).

Like most other general laws, the Islamic law does not distinguish between commercial and other activities. Special laws, therefore, in a number of specific fields such as commerce, tax and labour are promulgated to supplement this general law.

Unlike other general laws, however, the Islamic law takes precedence when there is a conflict between the general law and specific laws. If such conflict should arise, the specific laws will not apply. In any dispute, when seeking the
legitimacy of a disputant’s position, the reference will always be first to the Islamic law, regardless of the magnitude of the argument. In this regard, the Islamic law is seen as different from many other general laws applying elsewhere (Al-Amari, 1989)

Islam is the religion of the KSA and the Islamic Law is the only law that applies in the KSA. This religion orders people to respect each other and respect people of other religions and protect their rights. Islam imposes two financial systems: alms (Zakat) and tax. According to the first system, people who own the equivalent of 85 gm of gold or more have to pay 2.5% of the total amount to needy people via the state. The latter system authorises the state to impose taxes on the income of foreign companies generated in the country. These systems, among others, secure social equity to all the citizens of the country, whether they are Muslims or non-Muslims.

The official language of the KSA is Arabic. In a recent circular, the government emphasised the use of Arabic in drafting documents and contracts, as well as in effecting all correspondence between governments or agencies and foreign companies or their branches operating in the KSA. The government also requires companies to submit their accounts and statements to the department of Zakat and Income Tax in Arabic and to maintain all their books of account and records in Arabic.

English is the only foreign language taught in schools, starting from the intermediate level. Most of the government’s officers and businessmen are fluent in English, particularly those who have received part of their education or training in the West.

The population of KSA is small compared with the size of the country. The population, according to the Ministry of Planning (2002), is 23 million inhabitants.
Section 1
The main purpose of this section is to outline the education systems in KSA and the UK.

2.1.1. The Education System in the KSA
The history of education in KSA goes back to the early decades of the last century, even before the unification of the “Kingdom” in 1932. The process of establishing schools instead of “Kuttab”.

In 1924, King Abdul Aziz established the General Directorate of Education. This Directorate was the nucleus for the present Ministry of Education and its main objectives were to direct and supervise education at all levels.

In 1953 the Ministry of Education was established. King Fahad Bin Abdul Aziz was the first Minister of Education.

Until the mid-1950s, formal education was conducted entirely according to Islamic tradition and it was available to the male population only; education of girls was totally ignored (AL-Rehaily, 1992).

The attitude towards women’s education changed when the “General Presidency of Girls’ Education” was established in 1960 to control and supervise the education of girls at all levels.

2.1.1.1 Structure of the Educational System in KSA
1. General Education
General education comprises three stages:
The Elementary Stage consists of six grades. Children are expected to enrol in an elementary school at the age of six and leave it at the age of twelve.
This stage is designed to equip the children with the basic skills in reading, writing and arithmetic.

The Intermediate stage consists of three years. Students are further learned in the proper way of thinking and acquiring practical skills. In this stage, students start to learn English as a foreign language.

The secondary stage also consists of a three-year programme. Students choose either administrative science, Islamic science, or natural science. At the end of the third grade of the programme, a public examination is conducted under the supervision of the Ministry of Education. Successful students are awarded a general secondary education certificate which entitles them to join any higher education institution (The Ministry of Education, 2004, p. 55)

2. **Technical and Vocational Education**

Technical education consists of industry, commerce, and agriculture. These kinds of education have two levels – higher and secondary.

Within the commercial field, at the higher level, there are 16 institutes. At the secondary level, there are 36 private and 16 government secondary schools for commercial education throughout the country (General Organisation for Technical Education and Vocational Training (GOTEVT), 2004, p. )

2. **Higher Education**

Higher education in the KSA comprises all the stages of formal education following the completion of the different types of the secondary stage courses. This level of education is offered by the universities and by colleges of Girls' Education.
At present there are eight universities which together have 67 colleges/institutes located in different parts of the country. Also there are more than 40 colleges and higher institutes for social work girls.

The recent establishment of the universities has been as follows: King Saud University in Riyadh (1957), Islamic University in Medina (1961), King Fahad University of Petroleum and Minerals in Dharan (1963), King Abdul Aziz University in Jeddah began in 1967 as a private institution and became a state institution in 1971, Imam Mohammed Bin Saud Islamic University in Riyadh (1974), King Faisal University in Hafof (1975), Umm Al-Qura University in Makkah (1981) (Ministry of Higher Education (1990)). In 1998 two campuses in Abaha, one for King Saud University and the other for Imam University, were combined to form King Khalid University (The Ministry of Higher Education, 2004, p.73).

University Academic Year
The KSA follows the Hijira Calendar and Year, which is 11 days shorter than the Gregorian. To avoid the heat of summer, the school and university year runs approximately from October until early July, broken by the Muslim Feasts of Eid al Fiter and the Hajj. All eight Saudi universities divide the academic year into two semesters: October to January and February to June/July.

University Degrees
In Saudi universities, the most common titles are: for a first degree, Bachelor of Arts (BA) or Bachelor of Science (BSc); for a second degree, Master of Arts (MA) or Master of Science (MSc); and, for the third degree, Doctor of Philosophy (PhD).
Chapter 2 – The Education Systems and Professional Accounting Bodies

**Student Admissions**

In KSA universities, admission depends on grades achieved in the secondary examinations, and is sometimes subject to interview or examination in the subject.

There are three main factors which determine university enrolment. Firstly, the demand for higher education. Secondly, the need for qualified manpower. Finally, the capacity of the universities.

**University Curricula Programmes**

In Saudi universities, the undergraduate programmes are quite similar to those of many other countries. Courses for most subjects and in most universities last for four years, though training for professions such as medicine, dentistry and veterinary science takes five years or longer. Universities vary in the types of courses offered, and in the flexibility allowed to students to change from one subject to another, or to postpone the choice of specialisation. (AL-Gaber, 1995).

Three universities specialise in religious and Arabic sciences. Imam Mohammed Bin Saud Islamic University, the Islamic University and Umm AL-Qura University. King Fahad University for Petroleum and Minerals specialises in science. The other four universities offer a variety of subjects. Two universities do not offer courses for females. These are the Islamic University and King Fahad University. Usually teaching is in Arabic. However, science departments use English (The Ministry of Higher Education, 2004, p. 77).

**Academic Staff**

Each university in KSA appoints its own academic staff by its own regulations and procedures. There are at least five academic grades, namely professor, associate professor, assistant professor, lecturer and teaching assistant.
2.1.1.2 Accounting Education Institutions

2.1.1.2.1 Accounting Education Below University Level

The KSA is still suffering from a shortage of skilled manpower. As the government is aware of this shortage, the attention of national development planning has been devoted to vocational and technical education. The establishment of secondary commercial schools and Higher Institutes for commercial and financial sciences to meet the increasing need for bookkeepers, administrators, secretaries, and clerks for both government agencies and private institutions, exemplifies this.

2.1.1.2.1.1 Secondary Commercial Schools

In 1971/72, the first three secondary commercial schools were established in Riyadh, Jeddha and Damamm with a total enrolment of 108 students (GOTEVT, 1988, p. 3). By the end of 1998/99, there were 16 government commercial schools throughout the KSA, with a total of 8573 students. Also, there are 36 private secondary commercial schools. To be admitted to one of the secondary commercial schools, the candidate must hold the intermediate school certificate. The secondary commercial schools run two sessions, one in the morning and the other in the evening. The evening session is designed to enable those in employment to attend. The duration of study in these schools is three years, after which the graduate is granted the secondary commercial certificate.

2.1.1.2.1.2 The Vocational Colleges

There are 24 vocational colleges for commercial and financial sciences in the KSA.

Candidates for admission to these colleges are those who have graduated from secondary schools. Duration of study is two years, after which the graduate is granted a Higher Diploma in Commercial and Finance Science (GOTEVT, 2004, p. 35).
Chapter 2 – The Education Systems and Professional Accounting Bodies

2.1.1.2.2. University Accounting Education

Of the eleven universities in KSA, eight offer the BA in Accounting and three of them grant the MA in Accounting.

The College of Administrative Science (formerly known as the College of Commerce) at King Saud University (KSU) was the first institution of higher education to offer a business curriculum in the KSA. Study at this institution began in the autumn of 1959. This was followed by the establishment of the College of Economics and Administration at King Abdul Aziz University (KAU) in 1967 and College of Industrial Management at King Fahad University of Petroleum and Minerals (KFUPM) in 1974. All three institutions offer undergraduate as well as postgraduate courses in Accounting (Abdeen and Yavas, 1985). In addition, five other universities (King Faisal, Umm Al-Qura, Imam Mohammed bin Saud, A-Qaseem and King Khalid) in the KSA introduced undergraduate Accounting courses in recent years.

2.1.2 The Education System in the UK

The education system is divided into three stages:

- Primary education, up to age eleven
- Secondary education, up to age sixteen
- Tertiary education for those over the age of sixteen.

'School education' refers to the compulsory phases of education which the law requires children to attend: primary and secondary.

U.K. Schools Structure

The structure of the education system in the U.K. has changed considerably over the last eight years, reflecting successive governments’ aims to improve quality, increase diversity and make institutions more accountable to pupils, parents, employers and taxpayers.
The Education System in England, Wales and Northern Ireland

Introduction
This section covers the education system in England, Wales and Northern Ireland from pre-school education through to the conclusion of secondary education. The education system in Scotland differs in a number of respects and is therefore not included here.

Schooling is compulsory for children between the ages of five and sixteen, although it is possible to commence school at the age of four with pre-school education.

2.1.2.1.1 Pre-School Education
Nursery classes can be included within primary schools or provided in separate nursery schools and Local Authorities may convert primary places to pre-school places for three to five year olds where this is deemed to be appropriate. Social Services departments run some day nurseries for children from birth to five whilst private nursery schools and play groups are organised by both parents and voluntary or independent organisations. All pre-school education is entirely voluntary.

2.1.2.1.2 Primary Education
Compulsory education commences at age five. Children generally attend infant school up to the age of seven, then junior school up to eleven years old. There are, however, some slight regional variations to this norm, and in some areas students attend first school from five to seven, and then 'middle' school from eight to twelve, or nine to thirteen.

Curriculum content is generally similar throughout the country but there are national variations. In England and Wales the National Curriculum includes core subjects of Maths and English, plus Welsh where this is the first language of the school. Foundation subjects consist of technology, history, geography, art, music
and physical education. State schools must also include religious education in the curriculum and provide collective daily worship.

In England and Wales, each National Curriculum subject has attainment targets which define what pupils should know and understand at each stage of their education. Testing has recently been introduced to check pupils' progress at each stage, i.e. at ages seven, eleven, fourteen, and sixteen (Eurydice at NFER, 2005, p. 2)

2.1.2.1.3. Secondary Education

In England and Wales, the majority of pupils attend comprehensive schools which offer a broad-based education for most ability levels. Pupils commence comprehensive school between the ages of eleven and fourteen, depending on the primary system structure in a given area. They continue until the end of compulsory education at sixteen, or they can continue until the age of eighteen or nineteen if the school has a sixth form. A small number of grammar schools remain, offering academic courses for pupils from the age of eleven to eighteen or nineteen who have been successful in selection tests.

The National Curriculum in England and Wales is broadly similar at secondary level to the primary curriculum. In addition to the subjects listed previously, schools must teach eleven to sixteen year olds a modern foreign language. In Wales, non-Welsh speaking schools must include Welsh as a foundation subject. Schools are permitted to offer additional examination subjects outside of the National Curriculum to the fourteen to sixteen age group.

In Northern Ireland, students go to either grammar or secondary schools where a similar range of courses is provided to those available in England and Wales. Pupils attend grammar school between eleven and eighteen, and secondary school from eleven to sixteen, but with some of the latter offering post-sixteen courses (Eurydice at NFER, 2005, p. 3).
Qualifications
In England and Wales and Northern Ireland sixteen year old pupils sit the General Certificate of Secondary Education (GCSE) in a range of subjects. Different examination papers are offered for different ability ranges. Pupils are awarded a grade from A to G on successful completion of each subject they sit and are ungraded if they fail to reach the required standard. Pupils can subsequently retake GCSE examinations at sixth form and further education colleges if they so wish.

General Certificate of Education Advanced Levels (GCE A Levels) are taken by eighteen year old pupils in schools, sixth form colleges and further education colleges throughout the country. Pupils must normally have obtained four or five GCSEs at grade C or above to study A Levels. Normally two to four A levels are taken from up to thirty on offer. At the end of the two year examination course, pupils are awarded a pass grade A to E, or a near miss grade F, or are ungraded in each subject.

Pupils may take Advanced Supplementary (AS level) examinations instead of, or in addition to, one or two A levels. The aim is to broaden or complement A level study. Normally one or two AS levels are taken although pupils may take more if they wish. An AS level takes half the time of an A level to study but requires the same academic ability to be successful. Examination grades are structured in the same way as A levels and both AS levels and A levels are accepted for entry into higher education. Students may be asked to achieve certain grades in each subject in order to gain a place at a Higher Education Institution (HEI).

The General National Vocational Qualification (GNVQ) is on offer in most Sixth Forms and is available in a wide variety of subjects and at three levels—foundation, intermediate and advanced. The foundation and intermediate levels
Chapter 2 – The Education Systems and Professional Accounting Bodies

take one year each, and the advanced level two years. The latter is equivalent to two A levels and is, therefore, acceptable for entry into higher education.

The main vocational qualification examining bodies are the City and Guilds of London Institute (CGLI), the Royal Society of Arts (RSA), the London Chamber of Commerce and Industry (LCCI) and the Business and Technician Education Council (BTEC).

City and Guilds courses are offered in some secondary schools and cover a large number of employment-related subjects from basic to advanced level.

RSA qualifications cover mainly business and secretarial subjects at three levels of examination: elementary, intermediate and advanced and again are offered in many secondary schools.

A wide range of subjects are examined by LCCI either as single subject certificates or diplomas covering a group of subjects. LCCI specialise in foreign languages for business.

In England and Wales the National Council for Vocational Qualifications (NCVQ) is responsible for National Vocational Qualifications (NVQ). All levels of vocational courses will eventually become NVQ accredited, including City and Guilds and RSA programmes. NVQs are concerned with the competence of a student, ensuring that the relevant knowledge, understanding and skill has been achieved in a given vocational area. The NCVQ also operates a system of credit accumulation which allows modules or units of competence to count towards qualifications. A similar system is being phased in to increase the flexibility of academic study (Eurydice at NFER, 2005).
2.1.2.1.4. Higher Education in the UK

The term higher education is used to describe education beyond A-levels and their equivalents. It is provided in universities and colleges of higher education, as well as in some further education colleges.

Those gaining the required A-level points—or equivalent—can join a degree course. There are now more than 100 universities in the U.K. providing higher education.

Alternatively, there is the Diploma of Higher Education (DipHE) or the Btec Higher National Diploma (HND).

In the U.K. all universities are governed by Royal Charter or by Act of Parliament, and enjoy academic freedom. They appoint their own staff, decide which students to admit, provide their own courses and award their own degrees.

The number of universities has increased considerably since 1992, when polytechnics and Scottish central institutions were given degree-awarding powers and were allowed to call themselves universities.

First degree courses are mainly full-time and usually last three years. However, there are some four-year courses, and medical and veterinary courses normally require five years of study.

Universities offer courses in a wide range of subjects, including traditional arts subjects and science and technology. Many universities have close links with commerce and industry.

First degrees in most institutions have the title Bachelor of Arts (BA) or Bachelor of Science (BSc).
Special qualifications are awarded for bachelor degrees in engineering (BEng) and education (BEd). Where degrees are awarded with honours, these are divided into four classes: First (highest), Upper Second, Lower Second and Third.

The Diploma of Higher Education (DipHE) is a two-year diploma usually intended to serve as a stepping stone to a degree course or other further study.

The BTec Higher National Diploma (HND) is awarded after two years' full-time, or three years' sandwich course or part-time study.

**Admissions**
The minimum formal entry requirements to degree courses are two A-levels at grade E or above (or equivalent); for HND courses, it is one A-level (or equivalent). In practice, most offers of places require qualifications well in excess of this, with higher requirements usually reflecting the popularity of a course.

For admission to a degree, DipHE or HND, potential students apply through a central clearing house, the Universities and Colleges Admissions Service (Ucas). All universities and most colleges providing higher education courses in the UK are members of Ucas (UK NARIC, 2005)

**The Development of Higher Education in the UK**
In the twelfth and thirteenth centuries, the universities of Oxford and Cambridge were established and were the only universities in England until the early nineteenth century. They were founded as individual colleges which retained large measure of independence from the university authority in, for example, student admissions and the appointment of teachers. Both of these universities have, like other UK universities, gradually become dependent for their funding on central government.
Scotland has its own ancient universities, established mainly in the fifteenth century, namely St Andrews (1411), Glasgow (1451), Aberdeen (1495) and Edinburgh (1583). In the sixteenth century they presented a broader curriculum than English universities to meet the needs of the church and the legal system's emphasis on professional training in Scotland.

London University and Durham University were founded in the nineteenth century, when universities were also founded in Wales and Ireland. University College, London, was established in 1826 and granted its charter in 1836. This delay was because it excluded the teaching of theology. A further college, Kings, was established by the Anglican church in 1829. The University of Durham, which has a collegiate system in some respects similar to that of Oxford and Cambridge, was also granted its charter in 1837. The University of Wales was founded by Royal Charter in 1893, incorporating three university colleges: University College, Aberystwyth (1872); University College, Cardiff (1883); and University College, Bangor (1884).

A major development of the nineteenth and early twentieth centuries was the establishment of a number of universities, following the industrial revolution, in the big industrial cities. These were Manchester (1880), Birmingham (1900), Liverpool (1903), Leeds (1904), Sheffield (1905), Bristol (1909) and Reading (1926), founded originally to accommodate the local needs of industry and commerce. More universities were founded subsequent to the Second World War, i.e. Nottingham (1948), Southampton (1952), Hull (1952), Exeter (1955) and Leicester (1957). There are now 88 UK universities; 123 institutions, counting the constituent colleges of the Universities of London and Wales. Some 40 polytechnics and Scottish central institutions have attained university status since 1992. The number of universities may grow as more colleges of higher education (HE) attain university status.
Chapter 2 – The Education Systems and Professional Accounting Bodies

Administrative Structure
Universities have different organisational structures. Within the administrative hierarchy, there are broad horizontal divisions into specialised departments, for example, registry, academic and finance. A common system in the U.K. universities has been to have two senior officers, a bursar for financial and building matters and a registrar responsible primarily for academic affairs. However, in a growing number of universities, these officers are joined by a third, namely finance officer. The Registry, which keeps all central records concerning students and academics, may be divided among the faculties of the university or may be centralised (Al-Gaber, 1995).

University Academic Year
In most U.K. universities, the academic year runs from late September/early October to late June or early July. The academic year is usually divided into three terms of eight to ten weeks each. The first term usually extends from the beginning of October to the middle of December; the second from the middle of January to about the end of March; and the third from towards the end of April to late June or early July (Al-Gaber, 1995).

Academic Staff
In the U.K., each university appoints its own academic staff by its own procedures and regulations. Universities in the U.K. follow a common scale of salaries. There are three main academic grades, namely professor, senior lecture/reader and lecturer. Academic staff perform full-time tasks and may undertake paid outside work only with the permission of their Vice-Chancellor. Academic staff in most universities retire at 65. Salaries are negotiated nationally within financial limitations agreed by the Committee of Vice-Chancellor (Al-Gaber, 1995).
Section 2

Introduction

This section will cover the professional accounting bodies in the KSA (SOCPA) and the UK (ICAEW) which were selected from the sites in the study. The reasons for this selection are outlined in Chapter 5.

2.2.1 Saudi Organisation for Certified Public Accountants (SOCPA)

Professional organisations concerned with accounting and auditing, research centres and academic bodies around the world, participated in strengthening the foundation of the accounting and auditing profession. Some countries issued concepts, standards and rules which regulate the profession and structured internal organisation to ensure compliance with standards and rules issued.

The Saudi Ministry of Commerce made a comprehensive study, the objective of which was to develop the accounting and auditing profession. This study ended with the issue of a conceptual framework which included the determination of the concepts and objectives of financial accounting, and taking this framework into consideration a general standard for presentation and disclosure, auditing standards, and an internal organisation structure for the profession were proposed (SOCPA, 2003).

Those efforts culminated in the issue of Royal Decree number M 12 dated 13.5.1412H (1992G) authorising the passage of the new CPA Regulation. Article 19 of these regulations stated that an organisation shall be established under the name of Saudi Organisation for Certified Public Accountants (SOCPA). It shall operate under the supervision of the Ministry of Commerce in order to promote the accounting and auditing profession and all matters that might lead to the development of the profession and raising its status. The following present a summary of SOCPA objectives, responsibilities and Current activities:
Chapter 2 – The Education Systems and Professional Accounting Bodies

Objectives

- Review, develop and approve accounting standards.
- Review, develop and approve auditing standards.
- Establish an appropriate quality review program in order to ensure that Certified Public Accountants implement professional standards and comply with the provisions of Certified Public Accountants' regulations and relevant by-laws.
- Establish the necessary rules for fellowship certificate examinations (CPA examination).
- Organise continuing education programs.
- Conduct special research work and studies covering accounting, auditing and other related subjects.
- Publish periodicals, books and bulletins covering accountancy and audit related subjects.
- Participate in local and international committees and symposia relating to the profession of accounting and auditing.

SOCPA's Current Activities

1. Issuing and developing objective, definitive and acceptable auditing standards to be binding for CPAs licensed to practice in the kingdom and to be used as a measurement tool for evaluating the competence of auditors and the work they perform.
2. Issuing and developing accounting standards determining the proper methods of measurement, presentation and disclosure of financial statements' elements and the effect of transactions, events, and circumstances on the financial position and results of operations.
3. Developing a quality review programme to monitor the performance of CPAs to ensure their compliance with professional standards and any other regulations issued by SOCPA or any other component authority.
Chapter 2 – The Education Systems and Professional Accounting Bodies

4. Developing a code of professional conduct which consists of the principle and rules. They provide the framework for the rule which governs the performance of professional services by members.

5. Preparing and managing SOCPA fellowship examinations. The CPA Regulations made it a condition for enrolment in the register of CPAs to be a full member of the organisation, and this cannot be accomplished except by passing SOCPA fellowship examination.

6. Organising training programmes which ensure raising the professional level, specifically the following projects:

- SOCPA fellowship examination.
- Special courses for practitioners licensed before the issue of the new regulations.
- Continuous education.
- Special courses for specific subjects or parties.

7. Establishing a specialised information centre using the latest technology. The centre includes a specialised library containing books, research papers, specialised bulletins in the field of accounting and auditing and the standards and professional rules issued by the professional bodies in different countries. The centre will also include a practitioners' data base

8. Issuing a specialised professional bulletin dealing with matters of importance relating to accounting and auditing.

9. Organising a number of specialised seminars in the field of accounting to raise professional knowledge (SOCPA, 2004).
2.2.2. The Institute of Chartered Accountants in England and Wales (ICAEW)

The ICAEW is the largest professional accounting body in Europe, with over 120,000 members. Some 3,000 new members qualify each year.

The ICAEW's qualification, which allows members to call themselves chartered accountants and to use the designatory letters ACA or FCA is recognised around the world as a prestigious business qualification.

The ICAEW operates under a Royal Charter, working in the public interest, and its primary objectives are:

- to educate and train Chartered Accountants;
- to maintain high standards for professional conduct among members;
- to provide services to its members and students;
- to advance the theory and practice of accounting;

The Institute has a regional network of 10 offices throughout England and Wales. These offices support the Institute's 22 District Societies – and work to raise the profile of chartered accountants with policymakers, the business community and the general public.

To be a chartered accountant and use the designatory letters ACA or FCA requires:

- a period of at least three years training with a firm or company that is authorised by the ICAEW.
- the passing of tough examinations embracing accounting, auditing and assurance, financial reporting, taxation, business management and business finance (ICAEW, 2003).
Chapter 2 – The Education Systems and Professional Accounting Bodies

Education and Training

Training with the ICAEW does not start and end with the content of the qualification and its method of delivery. Active direct student support for learning is a significant new development for the Education and Training Department reflected in the decision to produce their learning materials. It is a key part of their strategy and they have invested in a new student support team and significant new activities will be introduced in the next year as part of the service to their students.

In addition, the department is continuing to strengthen its relationship with the firms of all sizes both in and outside of public practice that train their students. It is part of their commitment to maintain the relevance of the qualification and ensure they continue to meet market need (ICAEW, 2004)

ACA

Most trainees studying to become ACAs are graduates, but it is possible to enter training with a number of professional qualifications. Students regularly enter training with degrees in Business Studies, Geography, History, English, Engineering and Economics, as well as Accounting. In fact, virtually all subjects are represented in the graduate intake.

92% of trainees studying to become ACAs are graduates, although those with A-levels of equivalent, the AAT qualification or an overseas qualification are also eligible to apply for a training contract.

Accounting Qualification

A training contract largely depends on the qualifications trainee already has. If he/she is a member of ACCA, CIMA or CIPEA, his/her training contract needs to be only two years long. If he/she is a graduate, the contract normally lasts three years. If he/she begins training with A-levels or equivalent, the AAT or an overseas qualification, training will usually last three to five years (ICAEW, 2004).
Chapter 3

Literature Review
Chapter 3 – Literature Review

Introduction
This chapter will examine studies in higher education, VE&T and studies in AE&T. It will be divided into two parts which are then divided into many sections.

3.1.: Education and training
This part consists of two sections. The first section evaluates studies in higher education. The second section examines studies in vocational education and training.

3.1.1. Studies in Higher Education
It is important for any researcher studying AE&T to explore studies within higher education in order to understand the main factors that relate to his/her area as mentioned by some researcher (such as Herring et al., 1989). Therefore, this research will discuss some studies that offered a model in higher education.

Some studies in higher education (such as Ramsden, 1992; Biggs, 1987a; Biggs and Collis, 1982; Biggs, 1996; Ramsden et al, 1995; Jackson, 1976) have built a model in order to implement the ILOs. It means that graduates are to be valuable contributors to a learning society. Although these studies have aimed to implement the objectives of higher education, they have, however, differed in their model structure.

Jackson (1976) proposed a simple model of teaching and learning for higher education, derived partly from a number of theories of learning, and including currently accepted notions about the organisation of teaching for effective learning. There are two distinct aspects to the model: learning principles and teaching principles. This model focused on the individual learner and his/her characteristics, and presented three principles which described the necessary conditions for effective learning – motivation, reward and practice, and three
principles which describe necessary conditions for effective teaching and learning – educational objectives, curricula, and evaluation as in Figure 3.1.

Figure 3.1. the relationship between the elements of learning context

The researcher considered that an important feature of successful teaching is to obtain a close relationship between educational objectives and curriculum, between what is expected of students, and the learning opportunities that are provided to them. In spite of this, the model does not mention the alignment among these factors. However, this model gives an indication of the necessity for alignment among ILOs, curriculum and teaching methods to be successful. However, in a different study, which shows a strong indication to alignment in the learning context, Biggs (1991, 1993b) 3P model of classroom learning actually teases out the important factors and relationships between the factors in the first three ecosystems at the heart of education – the student, the teacher and the teaching context. The 3P Model describes teaching as a balanced system in which all components support each other, as they do in any ecosystem. All components are aligned to each other. These components include 1) the curriculum that educators teach; 2) the teaching methods that educators use; 3) the assessment procedures that educators use, and methods of reporting results; 4) the climate that educators create in their interactions with the students; 5) the institutional climate.

In this model, Biggs (1999), determined the factors that are present in the teaching context in universities. The curriculum is stated in the form of clear objectives, which state the level of understanding required rather than simply a list of topics to be covered. Teaching methods are chosen that are likely to
realise those objectives; you get students to do the things that the objectives nominate. Finally, the assessment tasks address the objectives so that you can test to see if the students have learned what the objectives state they should be learning. Biggs, in his model, tried to implement the objective of education by the impact on the learning approach (deep learning) as shown in Figure 3.2. He referred to the alignment among the elements of learning context to influence on the learning approach of students to achieve ILOs.

This study will support my research with regard to the first stage which is namely university accounting education that aims to prepare students to achieve ILOs. It is especially relevant in limited studies in accounting education which discuss how to prepare accounting students for ILOs.

In a different study, which is examined by Ramsden’s model (1992) see Figure 3.3. Ramsden’s model of student learning in context explained variables that may affect the approach to learning used by students. It suggested that the quality of learning outcomes desired is influenced by the learning approach adopted by
them. The approach to learning adopted is affected by students' perceptions of
the task requirements and these are influenced by two further variables - a
student's orientation to studying and the context of learning, which includes
teaching methods, curriculum and assessment methods.

![Diagram](image)

**Figure 3.3: Student Learning in Context (Ramsden, 1992, p. 83)**

"This model may help us to reason about possible relations between different
aspects of learning and teaching. These connections establish points of
intervention to enhance the quality of student learning by changing the curriculum
we construct, the teaching methods we use, and the ways in which we assess
our students" (Ramsden, 1992, p84).

From these studies and others, the current researcher can understand the
factors that are considered important to achieve ILOs. These studies support the
research in the university accounting education stage.
Chapter 3 – Literature Review

Conclusion:
Most of the higher education studies focus on one factor of learning context to present the solution that achieves the ILOs. However, studies in higher education support the researcher in the university accounting education stage, because he found there is a relationship between factors of the learning context which need to be aligned to achieve ILOs. In spite of these studies exploring the most important points in education, they are concerned only with education in universities and schools. Certain subjects that need practice, like medicine, engineering, law and accounting, will consider that these studies are not completed, since they neglected both vocational education and training.

3.1.2. Studies in Vocational Education and Training (VET)

Much of the writing, past and present, on VET the UK in draws attention to policy makers' consistent failure to create the necessary incentives and penalties to force employers to take VET seriously. The outcome is that, in the UK, there are two distinct 'models' of vocational education.

The first is represented by government-supported youth and adult training schemes, constrained by shortage of funds and modest in aspiration, whereby trainees are placed with employers who need little more than routine skills, and are largely unaware of how to develop their employees' potential. These programmes have been criticised for their weak performance, lax regulation and limited ambitions (Fuller & Unwin, 2003a, b). This is not to say that there are no high quality schemes. In some, trainees do indeed obtain worthwhile qualifications, progress to higher levels and obtain satisfying employment. From this perspective, VET has come to be seen as synonymous with government-sponsored training schemes (Unwin, 2004) with all their unattractive connotations, rather than representing the true breadth and richness of vocational education and training.
Chapter 3 – Literature Review

The second paradigm is one in which VET is an essential contributor in the formation and continuing development of a variety of occupations.

Many of the subjects taught in universities, such as medicine, engineering, law and architecture, have a strong practical and vocational component. This is why Winch (2000, p.36) argues that ‘vocational education is not a distinct strand in education separate from the rest, it is one branch that grows out of a common trunk which encompasses liberal and civic, as well as vocational aims’. Gamble (2004) similarly recalls the traditional concepts of ‘craft’ or ‘being skilled’, as integrated, holistic practices, with no separation between knowledge (knowing) and skill (doing).

At the organisational level, training as a learning opportunity may help individuals to understand the organisation's values and to recognise what standard of performance is expected of them. However, unless training develops individuals' confidence, self-insight and autonomy, they are unlikely to perceive it as a learning opportunity (Antonacopoulou, 1999c).

Writers on education and training have, to a large extent, neglected the objectives, methods, content and context of learning (with very few exceptions, e.g. Reid et al., 1993). If as is commonly assumed, education and training are intended to develop different levels of insight, this raises the question, how do they relate to learning? If all two are intended to contribute to learning, is there actually any need to distinguish between them? From this perspective it is difficult to draw clear lines of demarcation between them. The danger is that treating education and training as separate masks their interconnections and the natural relationships, as some writers have recognised (Buckley and Caple, 1990).
It would appear that the context in which education and training take place influences their purpose, the way they are defined and the role they play in relation to individual learning.

Managerial attitudes towards education and training are strongly influenced by the wider socio-cultural context at both organisational and industry levels (Rigg, 1989; Maguire et al., 1993). For example, Rigg (1989, p. 53) in his study of individual perceptions of training in the UK found that the biggest proportion (29 per cent) of respondents saw training (VET) as a means of "getting a job, getting a more interesting job, or opening up a wider choice of jobs". A similar proportion (26 per cent) thought training would help them to get "better qualified, learning new skills or improving/updating existing ones".

Rigg (1989) explained the prevalence of economic and non-economic concerns, which he took to mean that training is generally associated with achieving a variety of goals in relation to work. Investigation of respondents' attitudes towards self, education, training and work in the same study showed that most saw themselves as capable of learning and were interested in their own improvement.

An interesting point emerging from Rigg's (1989) study is the influence on individuals' attitudes towards training of previous experiences of education and training, the extent to which demand for training has been met, and whether learning is encouraged in the individual's job or surrounding environment.

Similar points are made by Maguire et al. (1993, p. 8) who conclude in an investigation of the factors influencing individual commitment to lifetime learning, noted that negative experiences of education and training are associated with "unmet training demands leading adults to develop a low expectancy that effort invested in exploring training options will result in finding an appropriate training course, or will be rewarded by actual entry into training".
Chapter 3 – Literature Review

One of the key tasks of initial VET is not only to start the process of developing work-related knowledge but also to ensure that individuals are able to continue to build up such knowledge (Unwin, 2004). In order to learn throughout life it is important to be able to learn from others in a variety of settings and consideration to this should be given in initial VET (Brown and Keep, 1999).

In a different study, Green (1999) considered the absence of institutions in England to be the reason for reliance on the apprenticeship, which was never an adequate vehicle for meeting the skill needs of the practice. The researcher stated that VET without educational inputs will be narrow and inflexible, and dangerously divorced from other areas of education. This study is very important, since it confirmed the relationship between all aspects of education and training in order to make VET active. This will happen by the alignment of education and training.

Conclusion

Most studies of VET referred to the importance of the training to the employees to improve their skills. They also indicated that the training is part of learning (learning by doing) which needs to complement education (learning by knowing). They indicated that education and training should not be separated to achieve their aims.

They asserted that the training has to impact on the ability of the trainees, enabling them to practise the skills and continue to update their knowledge and skills.

The researcher recognised that the education and training need to be aligned to achieve their aims.
3.2. Studies in AE&T:

This part will be divided into two sections. The first section focuses specifically on AE&T in the KSA. Section 2 considers AE&T in the USA and the UK.

3.2.1. The literature on AE&T in the KSA

This section will evaluate the studies of AE&T in the KSA, but prior to that the researcher will explain the situation of AE&T in the KSA.

3.2.1.1. AE&T in the KSA

AE&T play a significant role in the development of an accounting profession, since it is the source of knowledge upon which all accounting practices are based (Wallace, 1990). AE&T, like other aspects of accounting in the KSA, has received little attention from accounting researchers. For example, the Saudi Accounting Association (SAA) has held many conferences concerning the development of accounting in the KSA since its establishment in the early 1980s. However, only a few papers have dealt with the subject of AE&T, such as from Al-Saltan (1981); AI-Yamani (1981); Al-Faisal (1992), Basyouni (1996); Al-Wabeel and Jomah (1996).

Al-Faisal (1992) referred to the positive development of accounting, insisting that accounting in the KSA is undergoing major development in university education. Demand for accounting services is increasing in both the public and private sectors as well as in the profession itself (Al-Faisal, 1992, p. 138-139).

Although AE&T in the KSA started in 1969 when the College of Commerce was established at King Saud University (KSU), it has had no influence upon accountants' performance, as a result of no professional accounting body in the KSA to qualify accountants in this period.

Despite the increase in the number of Saudi accounting students, they have not entered the profession. This has been due to the fact that the government sector
has played a major role in hiring an increasing number of accountants (Al-Ahmed, 2002).

Researchers differ in their conclusions concerning the reasons for the inadequacy of AE&T in the KSA.

Abdeen and Yavas (1985, p. 172) stated in the mid-1980's that both the number and the quality of accounting programmes offered by Saudi universities were inadequate. They claimed that, although for the most part the faculty in these institutions have the necessary educational qualifications, most of them lacked essential knowledge of the Saudi economy, business and social environments, because they were foreigners. The current situation is that all Saudi accounting educators have qualified in western universities, such as those in the UK and USA.

Elkharouf (1985, p. 130-1) noted the foreign effects on Saudi AE&T, he said that Saudi and non-Saudi professors and educators in accounting obtain their academic degrees from all over the world. The diversity in accounting standards used worldwide is reflected in the present accounting educational programmes in the KSA. However, AE&T in KSA is still inadequate as a result of inefficient of curriculum and teaching methods in KSA universities as described by Saudi researchers such as Al-Saltan, 1981; Abdeen and Yavas, 1985; Al-Rehaily, 1992; and Al-Gaber, 1995

Other researchers have identified problems with professional training, which they have attributed to employment policy. For example, Tarabzouni (1976) expressed the view that one of the reasons for the shortage of qualified Saudi accountants was the restrictive policy of the Employees Bureau which encourage accounting graduates to work in the public sector utilities without a need to be qualified professionally. He also thought training was difficult to provide because most accounting practitioners were foreigners in the private sector utilities.
Tarabzouni agreed with Ashmawi, 1987; Al-Faisal, 1992 who have also referred to the problems in existing education and training regarding the role of government in the shortage of qualified Saudi accountants, because the government encourages graduates to take employment in the government utilities, which do not require more than a B.A. in accounting. This means that graduates will not be interested in sitting the uniform examination and continuing with professional education. However, the government has now begun to privatise the public sector utilities such as communication, electricity, aerospace, water and post. As a result of these new polices, the private sector organisations can be expected to impose stricter conditions than the public sector for acceptance of graduates, related to their training and qualification.

More graduates are now entering private sector organisations because of these policies. Also the government has obligated the private sector organisations to change, favouring Saudi national practitioners (Al-Ahmed, 2002).

All these changes indicate the importance of improving AE&T provided by university accounting education, professional accounting training and professional accounting practice and CPE, in order to qualify KSA accountants to meet future changes by establishing and maintaining their competence.

3.2.1.2. Efforts in the KSA to improve AE&T:

There is a Standing Commission which consists of members from the Departments of Accounting in Arab Gulf universities (and which includes all accounting departments in Saudi universities), whose role it is to improve AE&T. They produced a special report in 1993 which depended upon the Bedford Report, 1986, the Big 8 White Paper in 1989, and the Report of the American Institute of Certified Public Accountants (AICPA) in 1989. The 1993 report stated that it was important for graduates to achieve many skills. However, this report did not refer to how graduates achieve those skills. The current researcher has
Chapter 3 – Literature Review

noted that all those skills concur with the requirements identified in the study by Deppe et al. (1991) as necessary in order to practise accounting effectively as shown later. However, skills cannot be achieved by studying in the university. Skills can be achieved by training as stated in the studies of VET reported in 3.1.2.

In 1980, David Hatherly, Professor of Auditing (Edinburgh), Director of Accounting and Auditing Research at The Institute of Chartered Accountants of Scotland (ICAS), participated in a huge project to develop the accounting profession in KSA, and a small part of the project was in AE&T. The result of those efforts was the birth of the SOCPA in 1992.

In 1995, he submitted a proposal to SOCPA regarding the reform of AE&T in the KSA, but SOCPA failed to present this proposal to universities, because SOCPA has not influence on accounting programmes in Saudi universities.

In 1996, the first and only conference concerning the development of AE&T in the KSA was held by SAA. Many academics and practitioners participated in this conference, including Al-Wabeel and Jomah (1996) and Basyouni (1996). However, this conference did not achieve any results that improve AE&T in the KSA as will be shown in 3.2.1.3.

In spite of the need to improve AE&T in the KSA, very limited efforts have so far been made by academics and practitioners in the KSA. Neither were any efforts apparent from the professional body, government or private sector, unlike in the UK or USA, to support AE&T in the KSA.

In the UK and USA, there are many journals which are interested specifically in AE&T, such as Accounting Education: An International Journal, and Issues in Accounting Education, International Journal of Accounting Education and Research, and Journal of Accounting Education in the USA, in addition to other
Chapter 3 – Literature Review

journals which discuss the issues of accounting and auditing in the UK and USA. Many conferences are held to debate the problems in accounting and AE&T in these countries. The lack of such inputs in KSA highlights the need for the present study.

3.2.1.3 Studies of AE&T in the KSA:

There are very few published studies, as mentioned previously, which discuss AE&T in the KSA (Abdeen and Yavas 1985; Al-Faisal, 1992; Al-Sultan, 1981; Al-Wabeel and Jomah, 1996). Also, there are very few PhD research studies which have examined accounting practice or the accounting profession in the KSA, which refer to AE&T in KSA universities, apart from Al-Rohaily (1992); Al-Gaber (1995); and Al-Motairy (1999).

As shown later in this section, all of these studies have ignored AE&T in the SOCPA. Also, the studies have concentrated only on one or two aspects of university accounting education, such as the curriculum or teaching methods.

Al-Sultan (1981) was the first author who examined the role of universities in the qualification of accountants. In his research, he examined the requirements to graduate in two Departments of Accounting in Saudi universities: KSU and KAU. Al-Sultan evaluated these curricula according to the Committee on Educational Standards of the American Accounting Association. He considered that the programmes in Saudi Universities were unable to prepare students to become accountants. However, Al-Sultan failed to show the reasons for this, since he considered only the educational curricula. The research neglected several issues such as subsequent training, which is very important to qualify accountants. This study was supported by Hijaaazi (1981), who examined the profession of accounting in the KSA, and argued that the accounting environment was very restricted, especially in the case of universities. He presented some recommendations on how to improve accounting and concentrated on supporting commercial education and, in particular, the fields of accounting and auditing.
Chapter 3 – Literature Review

However, Hijaazi did not explain the reasons for the restrictions in KSA universities, nor did he show how he evaluated these without any comparison with universities in other countries.

Abdeen and Yavas (1985) studied AE&T in the KSA. They discussed the importance of AE&T in the KSA and in this context made comparisons among three universities: King Saud University (KSU); King Abdul Aziz University (KAU), and King Fahad University of Petroleum and Minerals (KFUPM). This comparison included curricula and content, methods of instruction and students. The researchers concluded that the number and quality of accounting programmes offered by Saudi universities were inadequate as result of the week in the programmes to include curricula and teaching methods. They indicated that the lecture method was the most common method of accounting instruction, and highlighted the lack of emphasis being placed on classroom discussions, practice sets, and computer-augmented accounting. This study agrees with the study made by Moustafa (1986) when he examined the role of accounting in the economic development of KSA. Moustafa focused on the problems of Saudi universities, including lack of qualified staff and appropriate curriculum. He recommended that the accounting curriculum in KSA universities should be improved in order to qualify accountants professionally. However, university accounting education does not qualify accountant professionally, because university accounting education prepares students to become accountants not to be accountants as explained in some researchers such as Flaherty and Diamond, 1996.

Al-Faisal (1992) described AE&T in KSA universities. He discussed the efforts which universities had made to improve the standard of their accounting departments. He examined the programme of accounting in King Saud University and explained how a CPA certificate is achieved. Although Professor Al-Faisal is the Vice-Chancellor of KSU and the president of the committee of education and
training in the SOCPA, he does not link the roles of university accounting education and the SOCPA to produce CPAs.

Al-Rehaily (1992) studied AE&T in King Abdul Aziz University (KAU). He gave a detailed description of the undergraduate programme in accounting department which included the curriculum, teaching methods and grading methods. He explained some problems which related to computer accounting education, and lecture based teaching methods. He suggested the importance of skills practice for students and using good teaching methods, such as the case method. In this study, Al-Rehaily concentrated on the programme of the accounting department in KAU, in which he is an educator, and neglected the aligning among the elements of learning context as the tool to achieve ILOs.

Finally the study carried out by Al-Wabeel and Jomah (1996) examined the programmes of accounting in KSA universities and made comparisons among them. The study included all Departments of Accounting in KSA universities. The authors indicated that there is no standard model in AE&T in the universities and a comparison was made between these universities of the number of hours undertaken in general knowledge and specialised accounting knowledge. The study focused only on the curricula, without any indication of how the curriculum was designed and what are the teaching methods and how the students are assessed in KSA universities. The researchers do not give any suggestion with regard to build an ideal model of these university programmes which incorporated all the elements of the learning context.

There have been no further studies in AE&T since the conference of 1996. The studies considered concentrated on the programmes of accounting in Saudi universities without any indication of the role of SOCPA in the qualifying of CPAs.

Although the conference in the KSA was held by SAA in 1996 to discuss the development of AE&T in the KSA, no paper presented mentioned the
improvements in the USA, or identified the difference between the old and new systems of AE&T in the USA (see the studies in this conference which are published by SAA, 1996). Moreover, the KSA studies presented concentrated only on university accounting education and ignored professional accounting training. This indicates that Saudi researchers (e.g. Al-Wabeel and Jomah, 1996; Basyouni, 1996) do not distinguish between preparing students to become accountants and to be accountants. University accounting education should prepare students to become professional accountants, not to be professional accountants (Flaherty and Diamond, 1996).

This is because professional accountants need to have a variety of skills, described by researchers such as Deppe et al (1991) who suggest that AE&T needs to provide an opportunity for accountants to develop competencies in seven areas: (1) communication skills, (2) information development and distribution skills, (3) decision-making skills, (4) knowledge of accounting, auditing, and tax, (5) knowledge of business and environment, (6) professionalism, and (7) leadership development. By neglecting this dimension, the KSA researchers in the conference omitted the most important aspect of AE&T.

Conclusion
AE&T in the KSA has received limited attention from researchers. A few researchers (e.g. Al-Faisal, 1992; Al-Rehaily, 1992.; Al-Wabeel and Jomah, 1996) have written about AE&T in the KSA. However, they only considered accounting programmes in universities. The KSA researchers have focused on the problems of AE&T in KSA universities to include curricula, teaching methods and assessment methods. The KSA researchers also ignored the role of SOCPA in qualifying CPAs. Although, a few Saudi studies, such as these of Al-Sultan (1981) and Basyouni (1996), have made a comparison between AE&T in the USA and the KSA, these studies did not refer to the efforts in the USA. Also, these KSA studies did not make any comparison with AE&T in the UK.
Furthermore, there has been no published research in the area of AE&T in KSA since 1996.

3.2.2. AE&T Studies in the USA and the UK:

Although this study is primarily concerned with AE&T in the UK and the KSA, the researcher also explored AE&T studies in the USA, as these predominate, and the system of AE&T in the KSA is imported from the USA (Agami and Alkafaji, 1987). Most of the researchers in the UK (e.g. Wilson, 1992, Broadbent et al., 1992, Hassall et al, 1998) who have written about accounting education in the UK referred to the studies of accounting education in the USA.

Various changes in the USA were promoted by the American Accounting Association’s (AAA) Bedford Committee Report (1986), ‘Future Accounting Education: Preparing for the Expanding Profession’, prepared by accounting educators and researchers. The Bedford Committee Report asserted that accounting education would need to be reconfigured before the year 2000, in order to keep abreast of developments in the profession. The Bedford Committee Report argued that a successful accounting profession cannot be built on technical expertise alone. The report highlighted the need for future professional accountants to develop lifelong learning skills, critical thinking, interpersonal skills, and an understanding of accounting information systems. These recommendations forced educators to rethink traditional classroom instruction, and to change syllabuses and methods to incorporate many so-called ‘soft’ skills not specific to the preparer’s viewpoint (Bolt-Lee and Foster, 2003). The Bedford Committee Report does not indicate how to achieve a variety of skills, because it does not refer to the training as described by some researchers (Morgan, 1997, Antonacopoulou, 1999c) as the way to implement the skills. This report refers to the increasing of the period of study when it mentioned that:

"An increasingly popular belief is that the minimum education necessary for the professional accountant cannot be provided in four years of undergraduate study."
Chapter 3 – Literature Review

In time, a broad undergraduate program may be recognised as the ideal model for a professional accounting education.” (Bedford Report, 1986, p. 180). However, Albrecht and Sack (2000) considered that this suggestion by the Bedford Report would not qualify accountants professionally, because these changes are restricted. Some researchers in the USA (e.g. Poe and Bushing, 1991; Previts, 1991; Barefidd, 1991) consider these changes will be obstacles to the students, especially financially. These changes do not refer to any alignment among learning context, for example. Accountants need accounting education in university to be aligned with professional accounting training in a professional accounting body for various reasons, including to ensure they engage in continuing professional education, as indicated in Wilson’s model (2002).

Another influential report was Perspectives on Education: Capabilities for Success in the Accounting Profession (1989), (the so-called ‘Big 8 white paper’) prepared by the major international accounting firms. The focus of this report was on the number and quality of students entering public accounting, and the type of accounting graduates needed in the profession. However, this report does not overcome the limitations in the Bedford Committee Report with regard to the need to practise the application of the knowledge. The most important point raised by this report is the 150-hour requirements for candidates who wish to sit CPA exams in AICPA. The extended period in the USA, however, does not contain any training, so the programme does not provide complete professional preparation, due to the imbalance between theory and practice. This is in contrast to the system of AE&T in the UK, as mentioned by some researchers (Wilson, 2002; Karreman, 2002 and Herbert, 2005).

The alignment in the UK between 3 year degree and 3 year professional training is preferable to the 5 year degree in the USA.
However, the suggestion of an extended period in the USA disagrees with the findings of some studies in the USA such as Albrecht and Sack (2000) and Clikeman et al. (2001).

In agreement with Albrecht and Sack, Clikeman et al. (2001) examined the professional commitment, ethical orientation, and professionalism of 414 accounting graduates beginning their careers at two of the big 5 public accounting firms. They compared accounting graduates possessing 5-year degrees with those possessing 4-year degrees, and found no evidence to suggest that the 150-hour requirement had had a meaningful effect on the new accounting graduates' professional commitment, ethical orientation, or professionalism. The researchers argued that, if graduate-level education is intended to raise accountants' professionalism and professional commitment, the present 150-hour requirement may fail to achieve the desired benefits. Also, they found that the 150-hour requirement has made it more difficult for students to enter the accounting profession, at a time when Information Systems has become the major subject of choice. The 150-hours requirement imposes heavy costs on accounting students. Their findings indicate that the 150-hour requirement may not support students in qualifying professionally.

After the 'Big 8 white paper', the Accounting Education Change Commission or AECC (1990), founded by the American Accounting Association, was active between 1989 and 1996. The AECC drew on the recommendations of the Bedford Committee Report, to suggest changes to accounting modification, although it emphasised that the impetus for change must come from educators (Williams, 1991). The commission included within its competency recommendations eight skills and areas of knowledge that prepare students to become professional accountants, not to be professional accountants at the time of entry to the profession (Sundem, 1999). AECC grants totalling US $2.5 million were endowed to assist implementation of recommended changes in 13 college and university accounting programmes.
Despite such efforts on the part of both the academic world and the profession itself, accounting education curricula and teaching methods in the USA continue to attract criticism (Bolt-Lee and Foster, 2003). However, there is no study in the USA which has discussed the importance of alignment among the elements of the learning context.

These critics on AE&T in the USA encouraged the Institute of Management Accountants (IMA), the American Institute of Certified Public Accountants (AICPA); the American Accounting Association (AAA), and The Big 5 Accounting Firms to join together to sponsor a study by Albrecht and Sack (2000) "Accounting Education: Charting the Course through a Perilous Future". In this study, the researchers described the main problems in accounting education, which include: (1) course content and curriculum, (2) pedagogy, (3) skill development, (4) use of technology, (5) faculty development and reward and (6) strategic planning and direction of accounting programmes and departments. Albrecht and Sack depended on survey of educators and practitioners, as the two groups best placed to evaluate the system and identify relevant issues.

This study tried to determine the points which needed improvement, according to the findings. The researchers confirm the importance of an accounting degree as part of accounting education and the role of the elements of learning context such as a curriculum, teaching methods and assessment methods in university accounting education. However, they did not align the elements of learning context as part of the solving of those problems to prepare students to become accountants. Also, it should be remembered that their findings reflect the position of AE&T in the USA, which differs from AE&T in the UK and the KSA as stated by researchers (Karreman, 2002 and Herbert, 2005).

With regard to the differences with AE&T in the UK, a recent study in the UK by Herbert (2005) confirms the difference between AE&T in the USA and the UK.
Chapter 3 – Literature Review

He reported on an inductive inquiry that sought to examine whether or not the apparent problems in AE&T in the USA had resonance with the UK stakeholders. Herbert therefore made an assessment of the extent to which the UK accounting degree programmes are relevant to the needs of employers in terms of curriculum design, delivery and assessment methods. Herbert (2005) used the findings of Albrecht and Sack (2000) as a reference point for the analysis of the UK situation, and so had to be able to distinguish between the two systems. He employed a variety of methods to collect his data, including a questionnaire and interviews with different persons.

One of Herbert’s findings was that the system of AE&T in the UK adopts a more balanced approach; combining a broader accounting degree with more extensive professional examinations. Also, Herbert indicated that many graduates enter the profession with non-relevant degrees. This is a key difference between AE&T in the UK, and that in the USA. It also differs from the KSA, where the SOCPA allows only those with a degree in accounting to sit the CPA examination (SOCPA, 2003). In spite of this study examining the link between accounting degrees in university and examinations in professional accounting body, Herbert did not refer to any alignment between them.

In the UK, no study has tried to build a model or framework of AE&T except Wilson’s model (2002) as stated in 1.2.4.1. However, in the USA various researchers (Williams et al., 1988; Needles and Powers, 1990; Albrecht and Sack, 2000, Bolt-Lee and Foster, 2003) have developed models of AE&T, or made comparisons between some models. However, they have not tried to align AE&T.

For example, Williams et al. (1988) developed a framework for accounting education research as in figure 3.4. The five major components of the framework were students, faculty, administration and constituents, the education process and outcomes. The framework treated students and faculty as inputs to the
educational process, which in turn produced its individual, institutional and societal outcomes. Administration and its constituents were viewed as providing structure to the process. Although Williams et al. (1988) explained most elements in accounting education, and before that explored studies in higher education, they did not refer to the alignment of these elements to provide the completed model. Also, they did not explain the importance of training towards a professional qualification. Moreover, they constructed a model which reflected the situation in AE&T in the USA only, which was therefore not applicable to either the UK or the KSA for various reasons, as will be mentioned later. From the study of Williams et al. (1988), the current researcher can recognise that the model can be divided into three parts namely, input, educational process and output. This will be further discussed in 4.4.

![Figure 3.4. Accounting Education Research Framework]

This reflects the deficiency of the new system of AE&T in the USA as described by some American researchers (e.g. Poe and Bushing, 1991; Previts, 1991; Barefidd, 1991). These researchers maintain that AE&T in the USA is still considered deficient because the changes have been restricted, and not kept pace with the need for further change.
Chapter 3 – Literature Review

For this reason, the current researcher will compare AE&T in the UK and the KSA, as a basis for building a model in order to produce effective accounting practitioners, by aligning AE&T, as mentioned previously in Chapter One.

Wilson (2002), the editor of Accounting Education: international journal, indicated that a close coupling between academic preparation and professional certification in the USA does not eliminate accounting debacles, and asked where accounting educators are going wrong. All these indications reflect a gap in AE&T in the USA. If researchers in the USA think that the improvements in AE&T in the USA are insufficient, how can the KSA depend on the USA model? In order to find an alternative, the researcher is attempting to understand AE&T in the UK. He will depend particularly on fieldwork research to gain a deeper knowledge about AE&T in the UK.

Conclusion:

In spite of the recent efforts in the USA to improve AE&T to qualify accountants, some researchers (e.g. Poe and Bushing, 1991; Previts, 1991; Barefidd, 1991) consider that AE&T in the USA have not kept pace with the challenge in the business environment. Studies of the system of AE&T in the USA present a very different picture from the system of AE&T in the UK. This difference lies in the nature of the relationship between university accounting education in the USA and AICPA, compared with the relationship between university accounting education in the UK and the ICAEW.

The shortcomings in the system of AE&T in the USA encouraged the researcher to select the system of AE&T in the UK as part of the comparison with AE&T in the KSA.

In the next chapter, a detailed review of studies related to the most important factors that affect the issue of primary interest in this study, the development of effective accounting practitioners, is presented.
Chapter 4

Literature Review and Propositions
Chapter 4 – Literature Review and Propositions

Introduction:

Most accounting education studies in the UK examine accounting education in relation to one or two issues such as curriculum, teaching methods and assessment methods. "There has been a small number of papers dealing with specifically the UK issues such as the review of teaching quality and the research assessment exercises" (Paisey and Paisey, 2004, p.83). However, no study has tried to explore all aspects of AE&T in the UK and KSA. For this reason, the current researcher has categorised the studies according to the elements of AE&T on which they focus.

This chapter evaluates a range of studies in AE&T concerning (section 1) university accounting education, (section 2), professional accounting training and (section 3), professional accounting practice and CPE. Section 4 will draw together the theoretical framework. Finally, section 5 will specify the propositions of the study which need to be tested by cross-case analysis during the comparative study between the UK and KSA.

4.1: University Accounting Education

University accounting education is one of the most important elements of the accounting education system, as indicated by Karreman (2002). When he discussed general education, he referred to the role of higher education in qualifying accountants.

Researchers in higher education such as Ramsden, (1985) and Biggs, (1987a) have found that the quality of learning outcomes is strongly affected by students' approaches to learning, (that is, the way a student relates to a learning task). Frazer (1992b), for example, in attempting to answer the question ‘What is learning in higher education?’ suggests:

Learning is not just about absorbing (remembering and understanding) knowledge; much more it is about developing positive attitudes and useful
Effective learning induces curiosity, self-confidence and self-awareness with respect to knowledge and how that knowledge is acquired and applied (p.56).

Different approaches to learning and the link between these and learning outcomes were identified in early research by Marton (1975) and Marton and Saljo (1976), who asked students to read an article and then interviewed them in order to evaluate their level of understanding and to discover how they approached the learning task. These studies identified two distinct learning approaches that were clearly associated with distinct qualitative differences in the levels of understanding achieved. The two approaches were explained subsequently in terms of a combination of the student’s goal at the time of embarking on the task and the process used to carry it out (Entwistle, 1997, p. 18). A high level of understanding was associated with a deep approach to learning. Students in this category started the task with the intention of understanding the material. They adopted a critical, questioning approach and related the materials to their prior knowledge and personal experiences. In contrast, students who demonstrated a low level of understanding were found to have adopted a surface approach. Their goal was simply to memorize facts. They did not question the arguments or relate them to their existing knowledge, and were constrained by the specific task.

There have been some investigations of the learning approaches of accounting students (Gow et al., 1994; Sharma, 1997; Mladenovic, 2000; Lucas, 2001). For example, Mladenovic (2000) explored the effects of an aligned teaching environment versus only changing teaching methods on students’ negative perceptions of accounting. An introductory accounting course with a context of learning consistent with Biggs’ (1996) Alignment Model was used in this study as the experimental group.
Chapter 4 – Literature Review and Propositions

Mladenovic’s findings are consistent with Ramsden’s Model of Student Learning in Context, where the interrelatedness of all aspects of the context of teaching is highlighted. This is also consistent with Biggs’ (1996) Alignment Model, which emphasizes the importance of an alignment between specified learning outcomes, curriculum, teaching methods and assessment.

Mladenovic's study supports the current study in the way to implement the aim of university accounting education which achieves ILOs by alignment of a learning context.

Lucas (2001) reports the findings of a phenomenographic research study which sought to identify students’ approaches to learning introductory accounting and their conceptions of accounting. The findings reveal that, in common with other disciplines, deep and surface approaches to learning can be identified.

The paper referred to the findings of one aspect of a phenomenographic study into students’ experiences of studying introductory accounting within the UK undergraduate curriculum. The objectives of the study in its entirety were to identify key aspects of what constitutes ‘learning accounting’ for students; and to identify students’ conceptions of accounting. Within a phenomenographic pedagogy, assessment methods are aligned with learning objectives.

These findings indicate that the design of modes of assessment should be reviewed so that students cannot benefit unduly from the adoption of format approaches to learning and are encouraged to adopt a meaning approach to learning. In addition, given the significance of the contextual features surrounding these approaches to learning, educators might wish to address issues of preconceptions and relevance much more explicitly.

These studies demonstrate that there is a link between alignment of learning context, learning approach and achievement of ILOs.
This raises the question, how can educators support their students to use a deep learning approach and achieve ILOs? To find the answer, it is necessary to understand the elements of the learning context in university accounting education.

**The Elements of University Accounting Education**

From studies, the current researcher can recognise the elements of university accounting education which can impact on the learning of students to achieve ILOs as mentioned previously in studies in higher education.

4.1.1 Intended Learning Outcomes (ILOs)

Trigwell and Prosser (1991a) argued that higher education has as its main goal the production of high quality learning outcomes among students. Effective higher education in accounting is expected to produce high quality learning outcomes (QAAHE, 2000). However, it is not easy to define what constitutes a learning outcome. According to Entwistle (1997, p. 3), it is "what students can demonstrate of their increases in knowledge and changes in understanding as a result of their experiences in school or college".

ILOs are statements of what it is expected that a student will be able to do as a result of a learning activity. This is what distinguishes an approach based on learning outcomes from one which uses more intangible ideas related to educational aims and objectives (Unwin, 1997).

Based on the foregoing studies, a proposition was developed in this thesis to guide evaluation of the programmes examined in the study. The proposition is that the ILOs are determined to support the learning context.
Chapter 4 – Literature Review and Propositions

4.1.2. Curriculum

Unwin (1997) stated that there is no clear, accepted definition of the word curriculum. The dictionary definition is a course of study, but this gives little away and educational theorists invariably give a much wider definition that includes:

Explicit statements of ideology underlying the instruction (why are you teaching it, and why is the teaching the way it is?)

General long-term aims (what are students intended to gain from following the course?)

Specific, testable, short-term objectives (what will they be able to do as a result of following the course?)

Resources to be used (what is needed to deliver the course?)

The delivery methods to be employed (how is it to be taught?)

Timing of the units and their sequencing (when is it to be taught and in what order?)

Assessment procedures and the balance of assessments to be made (how, when and why will it be examined?) (Unwin, 1997).

This definition of the curriculum reflects the link between curriculum, teaching methods, assessment methods and learning approach of students to achieve ILOs.

The curriculum should be stated in the form of clear objectives that state the level of understanding required, rather than simply offering a list of topics to be covered (Biggs, 1999, p. 26). Curriculum can be thought of as, firstly, course content and, secondly, a set of teaching strategies, methods and learning experiences. An important feature of successful teaching is to obtain a close relationship between educational objectives and the curriculum, between what is
expected of students, and the learning experiences that are provided to them (Jackson, 1976).

There are many possible elements which are part of the process of designing a course.

1. a way must be found to relate objectives to course activities, and to display the relationship;
2. learning situations and assessment methods which might suit groups of objectives must be devised;
3. some sequence of learning experience must be decided;
4. responsibilities must be allocated and power delegated;
5. time resources must be allotted;
6. some system of controlling the quality of the course must be adopted (Warren Piper, 1976), so that any effect on curriculum reform, teaching, and learning can be considered as an appropriate response to changes in the business environment (Teichler, 1996). This means that the designing of the curriculum depends on the ILOs which are specified by standards which reflect the needs of the business environment.

In the USA, the Bedford Committee Report (1986, p. 180) suggested that the minimum objective of accounting education programmes should be to prepare students to begin to develop a wide range of professional accounting careers. However, accounting courses in higher education may be viewed as a short-term stepping stone to becoming a qualified accountant, rather than as a long-term investment in knowledge (Zeff, 1989). This is because accounting courses in higher education prepare students to become accountants not to be accountants (Flaherty and Diamond, 1996).

Curriculum designing is studied by Scribner (1995), who noted the implications that established programme objectives have for curriculum development. He said
that programme objectives must be identified before conducting curriculum revision, and that these satisfy as many stakeholder needs as possible. A decision must be made as to whether the accounting curriculum will be designed to meet the needs of all employers of programme graduates, or whether the needs of a particular subset of such employers will be given priority. Scribner agrees with previous studies in higher education (i.e. Teichler, 1996, Biggs, 1999) that recognize the importance of specifying the ILOs and designing the curriculum accordingly.

An example is provided by Cunningham (1996), who studied how to structure an accounting course to improve creative and critical thinking skills. He considered issues of course content, teaching methods, assessment of student learning, and classroom atmosphere. Although the study centres are focused on around a single course, Cunningham suggested that the strategies presented are more effective when applied to an entire curriculum. In addition, the selection of effective teaching and assessment methods to achieve this mission needs alignment to help students to improve their learning approach in order to achieve ILOs (Biggs, 1996; Mladenovic, 2000).

In another example, Porter and Carr (1999, p. 507) described how “building on reform initiatives proposed in the USA and the findings of empirical research among its stakeholders groups, the department developed an ‘ideal’ curriculum for its undergraduate accounting degree”.

Porter and Carr explained that if accounting departments and schools are to meet their students’ needs and prepare them adequately for their future careers—and to continue to do so – they must devise and implement appropriate curricula and teaching methods, keep these under review, and revise them as and when changing circumstances render revision appropriate. However, they did not explain clearly the process of developing an appropriate curriculum and teaching
methods. This means that it is difficult to reform a curriculum separately from other educational elements, such as teaching methods, grading methods, etc.

This point emerges clearly in the work of Herbert (2005), who investigated the poorer performance in the professional examinations of accounting graduates compared with graduates holding either business degrees or non-relevant degrees. He attributed this problem to the designing of programmes of accounting in universities to include the elements of learning context (curriculum, teaching method and assessment methods). He indicated that these elements of learning context should take the same importance in the designing of university accounting programmes. This is because these elements impact on the learning of students to become accountants.

However, even this is not enough to prepare students for their future, as is believed through research in the USA, because accounting education programmes should prepare students to become accountants, not to be accountants.

These researchers who discussed the need for improving the curriculum in order to prepare students for their future career, neglected the link between the curriculum in university and the syllabus of the professional bodies. Such a link would support graduates to understand issues covered in the syllabus of the professional accounting bodies and encourage them to continue education and training in order to become qualified professionals (Bedford Commission Report, 1986; White paper, 1989; AECC, 1991-96). In spite of efforts in the USA to assert the idea of bringing the programme in university close to the programme of AICPA by increasing the number of study hours to 150, this is not enough, given the tendency of accounting degrees in the USA to teach theory rather than practices, the focus being on teaching rules rather than basic principles (Hartwell, 2002).
Chapter 4 – Literature Review and Propositions

Based on the forgoing studies, a number of propositions were developed to guide evaluation of the programmes examined in this study. The first is that the curriculum is designed according to the ILOs, in line with the suggestions of Jackson (1976) and Biggs (1992). The second is that the curriculum was designed to help students who intend to progress to membership of the accounting professional body to become ACAs or CPAs, as indicated, for example, in the Bedford Commission Report (1986). Consistent with the recommendations of the Bedford Commission Report (1986) and AECC (1991-1996), the third proposition is that the curriculum helps students to understand most of the issues covered in the syllabus of the accounting professional body. Finally, the curriculum impacts on the teaching methods and assessment methods, as suggested by most of the studies reviewed, for example Cunningham (1996).

4.1.3 Teaching Methods

Teaching methods form part of the education process and have been seen by some researchers (Ramsden and Entwistle, 1983; Entwistle, 1989; Sharma, 1997; Davey and Haigh, 1999) as very important and impacting upon the performance and learning of students. Ramsden's (1992) theory talks about 'teaching making learning possible'. He described this theory as being a compound view of instruction. In this concept, Ramsden said that teaching, students and the subject content to be learned are linked together by an overreaching framework or system. So, teaching methods interact with other elements of the learning context.

Good teachers recognise the importance of context, and adapt their teaching accordingly; they know how to modify their teaching strategies according to the particular students, subject matter, and learning environment (King, 1991a; Shulman, 1987). Therefore, good teaching is dynamic, reflective and constantly evolving (Boyer, 1990). Good teaching encourages deep learning approaches, rather than surface approaches and is concerned with developing students'
Chapter 4 – Literature Review and Propositions

critical thinking skills, problem-solving skills and problem-approach behaviours (Ramsden, 1992; and Ramsden et al., 1995).

All the above researchers described good teaching, without determining the best teaching method, because it is difficult to specify which method can help students to achieve ILOs. Indeed, no single method can achieve all the ILOs (Bonner, 1999). So, good teaching may take a variety of forms (King, 1996b).

However, selecting suitable teaching methods depends on the alignment of all the educational factors, which impacts upon students' learning approaches (Ramsden, 1992). Ramsden (1992) mentioned five key principles of effective teaching in higher education:

1. Interest and explanation.
2. Concern and respect for students and student learning.
3. Appropriate assessment and feedback.
4. Independence, control, and active engagement.
5. Learning from students.

These key principles of effective teaching reflect the importance of the link or alignment between teaching methods and assessment methods to impact on the learning of students.

However, there still remains the task of developing a set of criteria, together with performance standards, which are sufficiently flexible to recognise the variety of forms that good teaching might take, whilst also finding acceptance.

On the other hand, AECC (1990) claimed that the most important objective of accounting courses in universities should be to teach students to learn for themselves. Thus, they suggested that students should be “active participants” in the learning process, and not “passive recipients” of information: learning by
doing should be emphasised, working in groups encouraged, unstructured problems should be addressed, and technology should be used creatively. However, teaching methods should be chosen by alignment with both the content of the curriculum and assessment methods (Inglis and Dall’Alba, 1998).

Albrecht and Sack (2000), in their project in the USA to improve accounting education, were concerned that pedagogy often lacks creativity, involves too much lecturing and dependence on textbooks, and does not develop students’ ability to learn skills. Teachers are too bound by class time and do not require enough student contact with business.

They also indicated that pedagogy needs to include some elements of group work to teach leadership and working together, role playing to teach negotiation, technology assignments to teach technology, and larger project management. However, this does not do enough, because they did not suggest how to select suitable teaching methods to support students to achieve ILOs.

Albrecht and Sack agreed with Brown and Guilding (1993), who stated that accounting faculties rate the lecture method of teaching substantially higher than other modes of instruction. They also indicated that the seminar is not as widely employed in North America as it is in Britain, which carries the implication that the development of students’ debating and discussion capabilities is not as explicitly addressed in North American accounting education as it is in British accounting education. The teaching methods in Saudi Arabia, which follow those of the USA, as mentioned by some Saudi researchers, e.g. Abdeen and Yavas (1985) and Al-Rehaily (1992), similarly do not help students to become active learners.

As the result of a relationship between elements of accounting education, development of the curriculum requires the use of active teaching methods. Contrary to this principle, Mock et al. (1991) mentioned that most accounting
courses are now taught by one instructor, with lectures as the predominant method of instructional delivery. They mentioned that curriculum development will result in the use of a wider variety of teaching methods, including more variety in the use of human resources (e.g. team teaching rather than solo instruction), more variety in the use of teaching technology (e.g. video, computer-assisted learning) and more class time spent on interactive exchanges between students and instructors (e.g. more use of cases). However, this depends on aligning teaching methods with curriculum and assessment methods to improve students’ learning approach to achieve ILOs (Biggs, 1996 and Mladenovic, 2000).

In these studies, the writers criticised the lecture method, which is the most used in universities, saying that it does not help students to achieve all ILOs which is the aim of university accounting education as mentioned previously. It is apparent from the emphasis in the literature on change towards students being more active participants in the learning process, on the incorporation of unstructured problems, group working, learning by doing, and on the use of multiple information sources, that pedagogy based largely on lectures will need to change. Accounting educators could choose from many alternative teaching methods according to the content of the curriculum and ILOs.

More than 30 teaching methods considered valid for staff have been identified in the literature, but most researchers (i.e. Libby, 1991, Easton, 1992, Hassall et al., 1998) agree that the best of these is the case study. In accounting and finance, case studies are considered to be valuable teaching tools and a popular pedagogical tool because of the opportunity that they present for mimicking real life practical problems and situations, enabling students to develop a range of skills required for day to day business decisions, as described by accounting researchers (e.g. Campbell and Lewis, 1991; Knechel, 1992; Saudagaran, 1996; Bonner, 1999; and Weil et al, 2001).
Libby (1991) conducted a survey in the USA to document current case usage in undergraduate accounting courses, to examine faculty attitudes about the benefits and disadvantages of case usage, and to compare attitudes of case users and non-users. He found that the benefits of case usage are not always realised because accounting staff generally use cases only to stimulate discussion or to illustrate a topic, as part of a traditional lecture class. He stated that the development of case materials, preparing for class by anticipating various options, and modifying one’s behaviour to change role in the classroom, appear to require significantly more time and effort than other teaching alternatives. Perhaps this is one of the factors that discourages educators from using case studies.

Campbell and Lewis (1991) mentioned that cases have been shown to develop effectively critical thinking and judgement abilities. They gave guidance for instructors with little or no experience using cases, and they noted how the appropriateness of case materials depends on educational objectives and implementation considerations. This confirms the importance of alignment between educational elements.

Many studies have examined students’ perceptions of the benefits of case studies (e.g. Friedlan, 1995; Stout, 1996; Hassall et al., 1998; Bonner, 1999, Weil et al., 2001). These confirm that the case study is an appropriate teaching tool for developing knowledge, skills and exposure to real-world complexity, particularly with respect to decision-making. However, accounting educators considering the use of case studies need to reflect carefully on their reasons for using them and the relationship between this educational tool and the course objective (that is, alignment). Also, the success of this method depends on the contribution of both the student (presence, promptness, and preparedness) and the instructor (careful preparation, control of discussion, and concern for students) (Knechel, 1992).
Bonner (1999) developed a comprehensive framework for choosing teaching methods in accounting courses. She suggested the following steps:

1. specifying accounting learning objectives;
2. classifying accounting learning objectives by type;
3. choosing the teaching methods based on types of learning objectives.

Bonner provided two important insights. Firstly, none of the types of learning objectives can be achieved completely with a single teaching method. Secondly, although there is some overlap of methods across learning objectives, there are important differences. Bonner stated that the combination of these two insights suggests that the accounting instructor needs to employ several different teaching methods to achieve all the learning objectives on a given accounting course.

From the foregoing discussion, a number of propositions can be derived, to guide analysis of the programmes examined in this study. First, bearing in mind King's (1991a) claim that good teachers modify their teaching according to the subject matter, the emphasis on context in the work of Biggs (1996) and Mladenovic (2000), and the repeated emphasis alignment with teaching objectives (for example, Bonner, 1999), the proposition can be derived that "the teaching methods are selected according to the content of the curriculum". Alignment between curriculum and teaching methods, for example through well-chosen case studies, encourages the students to be active learners, as indicated by Campbell and Lewis (1991).

In line with AECC (1990) and Inglis and Dall'Alba (1998), it can be suggested that a variety of teaching methods helps students to use a deep learning approach.
It has also been noted that different teaching methods serve different purposes. Whilst the lecture method, for example, suits transmission of information, seminars develops students’ discussion and debating faculties (Brown and Guilding, 1993), while the case study affords opportunity to practise problem-solving and decision-making (Easton, 1992). Here, it is proposed that “one teaching method is not enough to achieve all ILOs”. Finally, combining the foregoing principles, it may be suggested that “a variety of teaching methods without alignment with curriculum is not enough to help students achieve all the ILOs”.

4.1.4 Assessment Methods (Grading Methods):
Bligh et al. (1975) determined the purposes of assessment as follows:
To judge the level of achievement
To predict future behaviour
To motivate students
To monitor students’ progress
To license practice of a profession
To test teaching effectiveness

This means that assessment can affect the most important elements of accounting education. Jones (1996) said it is difficult to achieve all of the purposes of assessment, in that they can have no truly objective way of measuring any of them. Jones considered assessment to be complementary to other elements of accounting education, and argued that good intentions regarding the curriculum and the learning experiences of students will be compromised unless there is a careful matching with assessment strategies. The source of assessment is also important for the development of student responsibility in the learning process (Candy et al., 1994).

Student learning is affected by a number of factors, including the quality of teaching, student approaches to learning, and access to and availability of
appropriate resources. However, the most powerful single influence on the quality of student learning is probably the assessment system that is used (Crooks, 1988; Gibbs, 1992). There is agreement between the researchers with regard to the relation between the assessment methods in use and the learning of students.

Chalmers and Fuller (1996) mentioned that it is important to differentiate between the two major functions of assessment. One function of assessment is to enable the university to grade students and to certify that they have met course requirements. This involves using formal assessment tasks such as tests, examinations, assignments and projects. A second and quite different function of assessment is to support student learning. In spite of the researchers discussing the role of assessment methods in supporting the learning of students, they do not explain how assessment methods improve this.

In a different study, Sanderson and O'Neil (1996, p. 103) mentioned that assessment focuses the attention of both students and staff upon what is important with regard to the content and purpose of an undergraduate's education. For the student, the demands of assessment inform and shape the learning strategies she/he will adopt, whilst for staff a re-examination of the assessment strategy provides a rationale for determining the style and content of a particular course. The researchers deal with assessment methods as one factor which can impact on the students and ignore the other elements of the learning context. This study, like the above study, is considered not to solve the problem because it does not explain how assessment can influence the learning of students.

Previously, Crooks (1988) explained some ways in which assessment can affect how students go about their learning; for example, student expectations of what will be assessed, frequency of assessment, standards used to grade students' work, and type of assessment. The influence of such factors on students'
Chapter 4 – Literature Review and Propositions

approaches to learning is well attested in the education literature (Elton and Laurillard, 1979; Boud, 1990; Biggs, 1996; Jones, 1996). As a result, it also affects the quality of their learning outcomes (Ramsden, 1985). Given its effects on learning, all assessment must be appropriately set to achieve the ILOs.

Students learn what they think they will be tested on, in a poorly-aligned system, where the test does not reflect the objectives. The basic principle of good assessment, then, is to ensure that assessment is aligned to the curriculum. If the curriculum is reflected in the assessment, the teaching activities of the teacher and learning activities of the learner are both directed towards the same goal. Therefore, assessment is the senior partner in learning and teaching (Biggs, 1999). To encourage students to adopt deep approaches to their learning and to use appropriate learning strategies, it is important to ensure that the assessment system supports the type of learning promoted by the teacher.

The question is how the teacher recognises appropriate methods to the students. It is difficult to determine which assessment methods are better for students to achieve ILOs without aligning with teaching methods, which are selected according to the curriculum (Ramsden, 1992; Biggs, 1999 and Mladenovic, 2000).

"The choice of assessment methods should be based on the aim and objectives (including attitudes as well as procedural and conceptual skills) it is supposed to test" (Ramsden, 1992, p.192). However, this will happen only by alignment among the elements of learning context to be able to specify which assessment method is appropriate as stated by Biggs (1999).

"An appropriate assessment is one that is aligned with the criteria set out in the course objectives" (Biggs, 1999, pp.25-29). This viewpoint is supported by Ramsden (1992) who refers to this alignment. An understanding of assessment as part of teaching will lead to the design of opportunities for students to make
mistakes and advance their understanding through making these mistakes (Ramsden, 1992).

All these viewpoints indicate the relation between the elements of learning context or whether it is important to deal with these elements as one unit.

Some researchers (e.g. Thomas and Bain, 1984; Laurillard, 1984) explored the effects of assessment on students' approaches to learning. Their results showed that some assessment methods encourage passing examinations rather than understanding. This is because assessment methods were selected without aligning with curriculum and teaching methods, such as using only one method, or choosing methods according to the rules or policy of the university, which sometimes ignore the necessity of the alignment between the assessment methods and other learning context. Good teachers set clear goals, use valid and appropriate assessment methods, and provide high quality feedback to their students (Ramsden, 1994).

Granleese (1996) indicated that no single type of assessment could be expected to assess a student's achievements in the full range of knowledge, skills, understanding and competencies appropriate to higher education and, thus, lecturers should decide on which combination of methods is appropriate to their educational objectives. This implies that a single assessment method is not enough to achieve all ILOs. Lecturers should also ensure that each of the methods used is technically adequate, as well as being valid and reliable. However, they cannot know this unless they align all elements of the learning context (curriculum, teaching methods and assessment methods).

Adler and Milne (1997) agreed with Granleese (1996) when they said there are no perfect systems of assessment. A variety of assessment methods will allow students to demonstrate their learning more effectively. They also said that, to facilitate learning, assessment should be firmly integrated as part of students'
Chapter 4 – Literature Review and Propositions

learning activities, rather than simply tacked on to the end. This will be achieved by aligning assessment methods with curriculum and teaching methods to improve students’ learning approaches and achieve ILOs.

From the above studies, there is no evidence that any one of those methods is the best in terms of measurement of ILOs. This is confirmed by the studies in higher education mentioned previously (Crooks, 1988; Chalmers and Fuller, 1996). To use the most appropriate assessment methods, it is important to select them according to the ILOs, curriculum and teaching methods. They should also encourage a deep learning approach to achieve ILOs as stated previously. Several studies (e.g. Dahlgren, 1978; Laurillard, 1984) suggested that inappropriate assessment methods and excessive course material have a detrimental effect on students’ approaches to learning.

The AECC’s (1990) recommendations concerning course objectives imply a need for modified assessment methods consistent with the changes in objectives. This is consistent with the principles expounded in studies in higher education mentioned such as Ramsden (1992) who stated that our choice of assessment methods should be conditioned by our goals for student learning. The foremost point to remember in selecting methods of assessment for any course is that there will rarely be one method which satisfies all educational objectives. A willingness to experiment with a variety of methods and monitor the effectiveness of each method in helping students to learn, and helping the teacher to measure their progress in an area of learning is highly characteristic of a thoughtful approach to teaching.

From the foregoing literature, several propositions can be derived to guide evaluation in this study. Firstly, as demonstrated and asserted by a variety of researchers, including Granleese (1996) and Chalmers and Fuller (1996), one assessment method is not enough to achieve all ILOs. Moreover, given the findings of Thomas and Bain (1984) on the effect of inappropriate assessment,
and the assertions of Ramsden (1992), Biggs (1999) and Mladenovic (2000) concerning the need for alignment with teaching methods and curriculum and course objectives, it can be proposed that a variety of assessment methods, without alignment with the learning context, is not enough to achieve all the ILOs. A third proposition, given the findings of Laurillard (1984) and Sanderson and O'Neil (1996) on the way assessment methods shape students' learning approaches is that a variety of assessment methods helps students to use a deep learning approach. Finally, in light of the comments of the AECC (1990) on the implications of changes in course objectives, it can be suggested that alignment between the learning context and assessment methods supports students to be active learners.

4.1.5 Work placement:
Sandwich placements have, for a long time, formed an integral part of business undergraduate education in the UK; providing a learning experience which can only be achieved by working for a firm (Fowler and Tietze, 1996, p.30).

Richardson and Blakeney (1998) concluded that a placement year helps students to understand how they carry out the operations of accounting in practice. This is to give students the chance to practice most of accounting operations.

Work placement has not been widely studied by researchers in higher education and AE&T, but it is part of some programmes in various subjects in some UK universities, such as De Montfort University and University of Derby as shown in 5.7.3.

Proponents of sandwich degree courses for undergraduate accounting students suggest that a number of benefits can accrue from the students' placement year (Richardson and Blakeney, 1998). Work experience undertaken as part of a
course should contribute to and complement the skills and knowledge which students need for their degree.

These studies give an indication of the importance of work placement as a step to help students to practise what they learn. Fowler and Tietze (1996) discuss the importance of the placement period, and argue that a programme should be developed with three objectives, namely, to allow all students to understand and benefit from the learning opportunities within their placement; to develop assessment criteria so that students' placement period could be integrated into their final year classification; and to reach agreement with employers as to the appropriate tasks for students within a placement period.

Based on the reported arguments of writers such as Richardson and Blakeney (1998) and Fowler and Tietze (1996) concerning the value of opportunities to apply skills and concepts learned in university to a real-world context, it can be concluded that work placement is very important for students to be active learners and achieve some ILOs.

4.1.6 Accreditation:
Accreditation or recognition is an important part of the educational process to implement a good programme which can introduce good outcomes (Clemow, 1985). "The objective of accreditation is to provide evidence of educational quality to interested parties outside the institution" (Williams et al, 1988, p. 137).

Mathews (2003) explained the nature and purpose of accreditation as follows:

1. Professional accreditation is a partnership between tertiary institutions and the accounting profession and is an integral part of a continuous quality improvement process. Professional accreditation seeks to assess the suitability of graduates to take an entry role in a field of accounting practice by reviewing the educational
process that has prepared them for entry. The accounting profession needs graduates from diverse backgrounds and with a range of abilities.

2. The accreditation process is predicated on an outcomes approach, with tertiary institutions needing to establish the objectives they want to achieve in accounting education and means to their achievement.

From the nature and purpose of accreditation, the researcher can recognise that accreditation will be helpful to students who intend to progress in the professional body.

There is accreditation in the USA and UK, but not in KSA, as will be seen later in 6.1.1.2.

Millard (1983) studied the historical development of accreditation associations in the UK from their formation in the 19th Century until the present. He indicated that a major problem with accreditation as an indicator of quality is that accreditation standards focus on processes and input factors rather than on results or outcomes. Adelman (1983) agreed with Millard (1983) when he stated that, if accreditation associations are to effectively promote quality, the standards for accreditation must effectively measure outcomes that are indicative of quality and not simply measure definitions of inputs to the educational process.

Millard (1983) and Adelman (1983) agree with the Big Eight White Paper (1989) with regard to accreditation standards, which must be responsive to the desired outcomes of educational preparation. The accreditation process must also be sensitive to, and supportive of, the innovation and experimentation that are inherent in curricular change.

In the USA, Williams (1991) mentioned that accreditation has an interactive influence on accounting education. He added, “that in addition to aiding the
development and maintenance of programs of high quality, accreditation can serve as an important tool for encouraging innovation and improvement in course content, teaching methods, and curricula." (p. 131). This means that accreditation can be used as a tool to impact on the elements of learning contexts.

Bailey and Bentz (1991) discussed the importance of accreditation which increases the responsibility of each faculty of accounting to become involved in the ongoing processes that articulate its mission; determine the characteristics and needs of the study body; define academic standards; recruit, develop and evaluate faculty; enhance and improve instruction; and encourage, support, and reward the intellectual contributions of individual faculty members.

They also mentioned that accreditation will be achieved by the development of purposeful, well-designed, and properly implemented programmes of study that help students prepare themselves to become professional in some aspect of accounting and financial management. However, to implement this, accreditation must cover, to high standards, all elements which impact upon the student's performance.

Accounting courses in the UK universities are accredited by different professional accounting bodies so as to ensure quality and give students exemption from some of the professional examinations (Perks, 1993). However, Simon and Kedsie (1997) considered the fact that a graduate possesses exemptions from some of the professional examination papers is not a key factor in the graduate recruitment decision.

Miller and Woods (2000) discussed accreditation in the context of the development of distinctive undergraduate degrees in taxation. Their study reports the objectives of the UK’s only undergraduate degree in taxation, which are similar to the objectives of tax courses within accounting degrees as studied by Craner and Lymer (1999). They indicated that accreditation is normally only
Chapter 4 – Literature Review and Propositions

given on the proviso that the university course covers a certain percentage, usually quite high, of the syllabus for the relevant professional examination papers. Also, the professional examination papers for which exemptions are available are normally the lower level papers, which are highly computational in nature. The professional accounting bodies accredit some university tax courses for the purpose of exemption from part of their professional examinations.

This supports the criticism raised early (e.g. by Millard, 1983 and Adelman, 1983) that accreditation needs to improve to include outcomes, to support students to achieve ILOs.

Bearing in mind the implications of the early criticisms by Millard (1983) and Adelman (1983) and the more recent exposition by Mathews (2003) on the nature and the purpose of accreditation, we can derive for this study the proposition that the accreditation of the programme is important to link between university and professional body. Moreover, in light of the reports by Bailey and Bentz (1991) and Miller and Woods (2000) on exemptions, it can be suggested that the accreditation of the programme is helpful to students who intend to progress in the professional body.

Conclusion

The findings of accounting education studies agree with those of higher education studies in general about the importance of aligning the elements of learning context (ILOs, curriculum, teaching methods, assessment methods) to motivate students in order to improve their learning approach and in turn to achieve the ILOs. This means that the ILOs need to be clearly determined and the curriculum designed according to the ILOs. With regard to teaching and assessment methods, these should be specified according to the content of the curriculum, to achieve the ILOs. Those teaching and assessment methods should be varied, because one teaching method can-not achieve all the ILOs and one assessment method can not assess all the ILOs.
Also work placement was examined by a few studies in higher education and accounting education. Work placement was identified in the literature as one of the factors that can play a significant role in achieving some ILOs. This is because it helps students to understand how they carry out the operations of accounting in practice.

Accreditation are interested in these elements. Accreditation makes a link between the syllabus of the university, in terms of the course inputs, and the needs of the professional body, which should be met by course outputs. University accounting education prepares students to become accountants. However, to prepare them to be accountants, they will also need to acquire technical skills through professional accounting training.

4.2. Professional Accounting Training:

Although the system of AE&T in the UK is different from the systems in the USA and the KSA for qualifying accountants professionally, they have the same requirements in determination of the competence of ACAs or CPAs, as will be shown later.

Some researchers from the UK, such as Broadbent et al, (1992) when comparing the approach to AE&T in the USA and the UK, indicated that there is a very close relationship between the curriculum in university accounting education and the syllabus of professional accounting bodies in the USA. However, some researchers (Wilson, 2002, Herbert, 2005) argue that this system will not support accounting graduates to be qualified professionally because it focuses on theory more than practice.

In the UK, some researchers (Lymer and Craner, 2000) described how the relationship between undergraduate and professional education of those entering both the accounting profession and the wider business community has always
been a dynamic one. The attitudes of those devising educational strategies in universities and professional bodies are often in conflict. (p.219). However, in the UK without regard to the subject, the candidate must have a training contract with a training firm to apply for the examinations of ICAEW (ICAEW, 2003). This indicates that the system in the UK links between the training in the firm and the examinations in the ICAEW. This is because the examination is taken during the period of the training contract, as will be discussed in 6.2.1.

With regard to the situation in the KSA, the current researcher found AE&T did not give enough opportunities to the candidates, who must be accounting graduates, and they can sit the CPA examinations before or after the training in the firm (SOCPA, 2003). This means that there is no alignment between the training in the firm and the CPA examinations in the SOCPA as will be shown in 6.2.1.

Although the system of AE&T in the KSA was taken from the USA as indicated in 3.2.2, the SOCPA does not require candidates to complete an extended period of study (see http://www.socpa.org.sa/) because AE&T in the KSA continues to depend on the old system in the USA, rather than following recent trends as mentioned in 1.2.4.3.1.

Professional accounting bodies in the UK, such as ICAEW, accept different trainees who want to be qualified professionally. Only 4% of graduate entrants to ICAEW had an accounting degree; however, 41% of entrants had business qualifications, followed by engineering, maths and science, at 27%. London University is spawning the most budding accountants: 316 of the total number of graduate entrants came from its central London Colleges, compared to 212 from Manchester/UMIST. The number of students entering via the A-level and AAT routes increased by 7%.(Pass, 2003). This trend is also confirmed by Karreman when he compared these systems:
"ICAEW has an emphasis on candidates with an accountancy, finance or business university degree. In addition there is a considerable input of candidates with a general university degree" (Karreman, 2002, p.98-99). While AICPA in the USA and SOCPA in the KSA have different polices in accepting of the candidates who wish to become CPAs as follows:

"SOCPA has between 25% and 50% of members and new members in public practice. All new members of SOCPA have an accountancy, finance or business university degree" (Karreman, 2002, p.99). However, the members of SOCPA who are CPAs, are limited, as will be shown in 6.2.1.

In the USA, "AICPA require that new members have an accountancy, finance or business university degree" (Karreman, 2002, p.98). In this respect, the system in KSA is imported from the USA, with small changes as explained in 1.2.4.1. These differences reflect the kind of link between universities and the professional accounting bodies with regard to graduates or syllabus, as discussed later.

In ICAEW, the explanation of professional training can be sought in the requirement for practical training, while, in AICPA and SOCPA practical training is not a requirement for qualification (Karreman, 2002). This difference reflects the distinction of the policy of ICAEW which requires a training contract as a condition to accept candidates. This process makes for an alignment between the ICAEW and the training firm as will be shown later.

In a different issue, the USA and KSA, accounting graduates are preferred to non-accounting graduates, while in the UK, non-accounting graduates are preferred to accounting graduates as confirmed by (Karreman, 2002). This raises the question of why accounting firms in the UK prefer non-accounting graduates to accounting graduates? Herbert (2005, p.15) in his findings mentioned the reasons for preferring a non-accounting degree:
"As evidence of the poorer performance in the professional examinations of accounting graduates compared against graduates with either business degrees or non-relevant degrees" (p. 15).

In the light of this, Herbert (2005) questioned whether professional bodies are being too generous with their exemptions policies for accounting degrees. The same point is made by Wood and Higson (1996), who said that, in the UK, the move by the larger professional firms in favour of recruiting non-specialist graduates for the ICAEW examinations is evidence of a question mark over the purpose of 'relevant' degrees. However, graduates in any subject need three years' training at least in order to finish all examinations and obtain ACA (ICAEW, 2003). In contrast, in the USA and KSA, accounting graduates are preferred to non-accounting graduates. So, is there positive discrimination in favour of recruiting accounting graduates into training contracts or the professional body? And are accounting graduates who go on to qualify as ACAs or CPAs likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs?

On the other hand, the current researcher recognized the requirements to prepare accountants to be professionally qualified, in the UK and KSA to include passing the examination of a professional body and training in the firm for at least three years (see http://www.icaew.co.uk/ and http://www.socpa.org.sa/).

Although these professional bodies have the same requirements to qualify accountants professionally, they differ in the process, which will be explained in more detail in the descriptive analysis in 6.2.1. However, these requirements are in agreement with the standards of IFAC (IES 1-6, 2003) which became effective on 1st January 2005, because these professional bodies are member bodies of IFAC.
If these requirements must be met to prepare accounting trainees to be qualified professionally in these professional bodies, this confirms the importance of training to support trainees to practise skills and be able to put into practice what they learn (Paisey and Paisey, 1996, Morgan, 1997 and IFAC, IES 5, 2003).

In the UK there is alignment between the training in the firm and the examinations in the ICAEW as a result of the training contract as mentioned previously. All UK professional accounting institutes have devised methods for defining the competences to be demonstrated by individuals undertaking approved training as part of the post examination qualification process (Morgan, 1997, p.95). In contrast, in KSA, there is no alignment between the training in the firm and CPA examinations in the SOCPA as will be shown in 6.2.1. On the other hand, the passing of the examinations of professional bodies is very important as a condition for becoming professionally qualified in all professional accounting bodies in the UK, KSA and USA (Karreman, 2002).

No-one can deny the enormous influence of professional examination, in accounting trainees. This examination plays a critical role in the profession’s responsibility to safeguard the public (Williams, 1991; and Holden and Mills, 2001). The accounting profession has long used this examination as its standardized exam. It is designed to measure accounting knowledge and skills. But how about the ability to acquire technical skills which require training? (Morgan, 1997 and IFAC, IES 5, 2003). Schick (1998) said that students who pass all taken parts of this examination have sufficient value-added accounting knowledge, whereas students who fail all taken parts of this examination have insufficient value-added knowledge. Also, he explained that this examination is taken as a condition of meeting the minimum entrance requirements for the accounting profession. Passing the professional body examination is necessary in order to achieve substantial success in the accounting profession and is vital for an accountant’s professional success and career. Passing this examination has significant meaning to students, particularly as a milestone for career
advancement and success (Ponemon, 1998). In the USA, UK and KSA, passing professional examinations has the same meaning, but they depend on different processes, as mentioned previously.

Given the importance of the examinations in the professional bodies, accounting trainees need to be ready to take these examinations. In the UK, accounting trainees take some courses in private sector colleges such as BPP or FTC, which is part of the training contract during the ACA examinations. This reflects the alignment between three parts of professional preparation, namely, training in the firm, examinations of ICAEW and studying in the private sector college. Such coordinations do not happen in the system of KSA, because studying some courses in the SOCPA is not compulsory for accounting trainees. They may study all these courses or only some of them before the CPA examination (SOCPA, 2003).

Several propositions can be drawn for this study from the preceding discussion. The first, suggested by the comments of Lymer and Craner (2000) and Broadbent et al., (1992) regarding the situation in the UK and USA respectively, is there is an alignment between university and the accounting professional body with regard to accounting graduates.

The second, derived from statistics (Pass, 2003) and Karreman (2002) report on the requirements of ICAEW, AICPA and SOCPA, is: there is positive discrimination in favour of recruiting accounting graduates into training contracts or professional body. In the light of the criticisms of Herbert (2005), the opposite position may be proposed as a criterion for evaluation, namely: accounting graduates who go on to qualify as ACAs or CPAs are likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs. The fourth proposition is that there are criteria for classing accountants as qualified professionally, which can be derived from the websites of ICAEW and SOCPA. Paisey and Paisey (1996), Morgan (1997) and IFAC
Chapter 4 – Literature Review and Propositions

(2003) remark on the importance of training to enable accounting graduates to put their knowledge into practice in their technical area suggest the proposition that the training in the firm supports accounting trainees to practise the technical skills. Finally, the evidence from BPP (2003) leads us to propose that: the study and preparation for examinations of the professional bodies helps accounting trainees to pass these examinations.

Conclusion

Graduates who intend to progress in membership of ICAEW or SOCPA are subject to the same requirements, but the two professional bodies differ in the process involved. Those requirements of ICAEW and SOCPA are in agreement with the standards of IFAC (2003).

Graduates who intend to progress in a professional accounting body to be qualified professionally need training in a firm which will improve their skills in a way that cannot be achieved by studying in university. To evaluate the knowledge of accountants, they have to pass the examinations of a professional body, while their skills can be determined by their carrying out the activities of accounting in the firm.

Competence can be achieved by knowledge understanding and technical skills. Knowledge should be acquired by studying, while skills could be achieved by training to produce accountants who are qualified professionally. Therefore, accounting education needs to be aligned with the professional to complete their competence.

To maintain this competence of ACAs or CPAs throughout their careers, they need CPE programmes during their work, and it is important to have alignment between professional accounting training and professional accounting practice and CPE.
4.3. Professional Accounting Practice and CPE

The importance of the concept of continuous lifelong learning has been reflected across the professions by the growth of CPE. A number of different terms are used to describe the generic activity of maintaining and improving professional competence. These range from Continuing Professional Development (CPD), Continuing Professional Education (CPE), which is becoming accepted as the preferred term and is widely used within the professions (Kennie, 1998).

"CPE is the systematic maintenance, improvement and broadening of knowledge and the development of personal qualities necessary for the education of professional and technical duties throughout the practitioner’s working life" (Kennie, 1998, p. 162).

CPE or CPD is taken to mean education for those who have had a significant break after their initial qualifying education or training, regardless of the level of that education. CPE is meant to counter professional obsolescence caused by an explosion in knowledge.

The policies of ICAEW (2003) and IFAC (2004) referred to the importance of CPE in the environment of ACAs which changes continuously.

IFAC (2003, p. 27) stated that the goal of AE&T is “to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. The maintenance of professional competence in the face of increasing changes they encounter makes it imperative that accountants develop and maintain an attitude of learning to learn. The education and experience of professional accountants must provide a foundation of knowledge, skills and professional values that enables them to continue to learn and adapt to change throughout their professional lives".
This indicates that there are different stages in the life of accountants, in terms of becoming qualified and maintaining their competence in their work which implies the need for alignment between those stages, as shown in Wilson's model (2002).

The idea of compulsory continuing education has been around for a long time. Brenner and Strawser (1972) and Smith et al. (1972) argued that CPE should be mandatory for members in a professional body, who need to maintain their competence. Although these studies did not discuss the alignment of AE&T, they supported the idea indirectly, ACAs or CPAs wishing to continue to hold membership in the professional body and to practise accounting must maintain their competence by CPE programmes during their working life.

"Mandatory Continuing Professional education (CPE) for professional accountants and auditors is becoming the global standard as more and more professional bodies include it in their regulation" (Karreman, 2002, p. 30).

IFAC (2004) established a standard on CPE (IES 7) which obligated all its member bodies (e.g. ICAEW and SOCPA) to require their members to undertake CPE to continue membership. This standard will be effective from 1st January 2006.

"All IFAC member bodies are expected to comply with IES, and the Standards are directed primarily at IFAC member bodies rather than individuals" (IFAC, IES, 2003, p. 26).

CPE is compulsory for those who aspire to professional membership and will reflect the alignment in professional accounting bodies such as the ICAEW and SOCPA, which require their members who are professionally qualified to undertake CPE programmes. Those requirements in the ICAEW and the SOCPA reflect the importance of CPE to maintain the competence of ACAs or CPAs.
"The ever-changing technical and professional environment of the chartered accountant demands that members must constantly be up-dating their knowledge and skills in order to maintain their professional competence. It is not possible to achieve this purely through work experience, and effective CPE is one way in which members can ensure that they are maintaining, deepening and extending their professional and technical expertise (ICAEW, 2003, p.1 ).

This agrees with some researchers such as Schindler and Lach, (1990) who mentioned that leading formal CPE programmes increase professional competence. Also, they discussed CPE requirements and how to get them, who must take them and who is exempt. However, they did not refer to any alignment that helps accountants to improve their quality and maintain competence.

To organise CPE, Daley and Lach (1990) stated that an acceptable CPE must enhance the individual's professional competence. They mentioned that the CPE requirements offer a number of benefits, like enhancing professional competence and ensuring members are knowledgeable and valuable members of their profession. This does not mean that CPE programmes can serve this purpose without the input of an ACA or CPA, who needs to select the programmes that are relevant to his/her subject, as indicated in the definition of CPE stated by Kennie (1998, p. 162):

"CPE is....... the process by which a professional person maintains the quality and relevance of professional services throughout his/her working life".

Bourn (2004), in a discussion of the role of professional bodies in the UK and Ireland with regard to CPE, reported that these professional bodies are implementing mandatory CPE systems that will lead to their members undertaking relevant, high quality and value for money programmes. Individual
members will have a key role in assessing the effectiveness of the programmes they have set for themselves, but support will be available.

CPE in KSA is one of the new issues that is attracting interest from the SOCPA and its members (SOCPA, 2003). The first study which examined CPE in the KSA was made by Al-Rowita (2002) who is a member in the SOCPA, and compared ICAEW, AICPA and SOCPA to determine the similarities and differences between these professional bodies with regard to the policy of CPE. In his study, he depended only on the documents of these institutions. Al-Rowita found a considerable similarity between them. He indicated that all these institutes require their members to take CPE programmes in order to practise accounting and continue in membership.

These institutes confirm the link (alignment) between professional accounting training and professional accounting practice and CPE to keep up the competence of their members.

Anna Coen, ICAEW's Director of Policy and Development (2003), stated that the role of CPE is not to measure competency, but to help members focus on what they need to do in order to be able to adapt to current and future roles. This is because there is no control on the content of members' CPE programmes, as a result of the assessment method used (a points system). This means that ACAs or CPAs have to select the CPE programmes which relate to their subjects in order to support their competence.

The president of the ICAEW, David Illingworth (2003) mentioned that CPE must encourage and promote the awareness and relevance of being a professional in "the context of the needs of employers, clients, regulators and the public". He expressed the need to deliver an approach that will provide public assurance that ACAs provide value-added advice based on high ethical standards throughout
Chapter 4 – Literature Review and Propositions

their careers. Moreover, this must be done in a way that is useful to the individual professional in terms of his/her current role and career aspirations.

All these studies and views from researchers indicate that accountants who are qualified professionals need to maintain their competence by CPE programmes which are relevant to their work. This shows the importance of the alignment between professional accounting training and professional accounting practice and CPE.

Based on this review, a number of propositions can be derived for this study. Firstly, CPE or CPD is important to ACAs or CPAs to maintain their competence in different circumstances, as emphasised by ICAEW (2003) and IFAC (2004). Secondly, CPE programmes enable ACAs or CPAs to ensure that their knowledge and skills are refreshed, updated, and extended, given the dynamic professional environment (Al-Rowita, 2002; ICAEW, 2003).
Conclusion:
The policies of the ICAEW, the SOCPA, and IFAC refer to the importance of CPE in the environment of ACAs and CPAs, which changes continuously. An effective CPE programme is one way in which accountants can ensure that they maintain their competence throughout their working life (ICAEW, 2003). Many studies have asserted that it is important for CPE to be mandatory for members in professional body, in order to maintain their competence (e.g. Brenner and Strawser, 1972, Smith et al, 1972 and Karreman, 2002).

CPE is very important for ACAs or CPAs to maintain their competence throughout their careers, because many changes occur in the business environment which require ACAs or CPAs to extend and deepen their knowledge.

ACAs or CPAs need to select CPE programmes which will assist them in practising accounting effectively in different circumstances. So CPE programmes must be helpful to ACAs or CPAs to improve their knowledge and skills and they should select CPE programmes which are relevant to their needs.

The ICAEW and SOCPA must take account of the IFAC standard (IES 7), because they are member bodies of IFAC.

Alignment between professional accounting training and professional accounting practice and CPE is a way for accounting practitioners to select CPE programmes that are relevant to their subjects and maintain their competence.
4.4. Theoretical Framework

From the aim and objectives of this research, the main outcome which this study needs to generate is a model of AE&T to produce effective accounting practitioners. This outcome is affected by many factors that occur at different stages. Therefore, it is difficult to refer to those factors, without determination of those stages.

Firstly, as mentioned in 1.2.4, this study will depend on Wilson’s model (2002) which is the first model concerned with the alignment of AE&T. This model consists of four stages as shown in Figure 4.1.


The researcher chose the last three stages from Wilson's model, because the prior education just prepares students for life in general, not for accounting in particular. The researcher also focused on accounting graduates to align accounting programmes in university and the syllabus of professional accounting bodies. The researcher started from university accounting education because SOCPA considers an accounting degree as essential for those wishing to qualify as members of SOCPA.
Based on an analysis of previous studies, a new treatment is given to Wilson's model (2002). In this treatment, the researcher has expanded each phase of the model into input, educational process and output. In other words, this treatment has viewed this model as a system. In this context, it should be noted that the new treatment has seen each stage as a subsystem by itself which interacts with the subsystems of other stages (Flood and Carson, 1993). Furthermore, the researcher has developed the model beyond the stages by which effective accounting practitioners could be produced to include the factors (determinants) that have an influence on the output of each stage.

The researcher linked Wilson's model (2002) and the models of Ramsden (1992) and Biggs (1999) as internationally distinguished educational researchers to specify the factors in the first stage (university accounting education) as will be shown later. With regard to the second stage (professional accounting training) and third stage (professional accounting practice and CPE), the researcher specified the factors that are regarded as very important by experts in the field. Those factors were subsequently confirmed empirically via the testing of the researcher's propositions.

To understand the relationships between those factors in all stages, the researcher needs to explain each stage individually and the associated propositions which were derived from the literature.

The First Stage: University Accounting Education

This stage consists of students as input; ILOs, curriculum, teaching methods, assessment methods and accreditation as an educational process; and accounting graduate as an output that will be an input to the second stage see Figure 4.2.
Therefore, accounting graduates in university accounting education are the output factor, and other elements are determinants. The first phase in this model proposes that the alignment of these elements (determinants), will achieve the ILOs.

Most studies in higher education (e.g. Biggs, 1992 and Ramsden, 1992) have focused on university education, and the need to improve its elements to achieve ILOs. Higher education more generally is being subjected to criticism by educationalists for its failure to adequately provide graduates with the competencies to understand a knowledge base and continue learning long after graduation (Gibbs, 1992 and Ramsden, 1992). Learning through knowing is important to achieve the ILOs in some subjects. However, it is all the more necessary in a subject like accounting, because this stage is preparing the student to become an accountant. Therefore, accounting graduates need to
Chapter 4 – Literature Review and Propositions

progress in the professional body to prepare them to be accountants (learning through doing).

The Second Stage: Professional Accounting Training

Accountant who has a professional qualification is the outcome factor of this stage, which depends on many factors (determinants). An accounting trainee is the input, training in firm, preparing for examinations, and examinations of professional accounting bodies are the process, then an accountant who is professionally qualified is output see Figure 4.3.

Process

Input

Accounting Graduates

The Standards:
Training 3 years at least; Preparing for the exams

The Training Firm:
1. The training in accounting activities, 2. The period of training

Accounting Professional Body
Syllabus, Examinations

Private Sector College
Preparing for examinations

Output

Accountant is professionally qualified

Figure 4.3. The Second Stage: Professional Accounting Training

So, the second stage is preparing accounting trainees to be accountants by alignment of the elements of the process in this phase.
Chapter 4 – Literature Review and Propositions

Accounting is viewed in a holistic manner as the overall education of accountants. It encompasses the concept of lifelong learning. In this regard, the professional bodies play a role in ensuring that members of the profession are continuously updated on current developments by providing CPE to ACAs or CPAs during their practice to maintain their competence (Al-Rowita, 2002).

The Third Stage: Professional Accounting Practice and CPE

In this stage, an ACA or CPA who is professionally qualified and working in his/her career is the input, activities of CPE (structured–unstructured) assessment and recorded are the process and an effective accounting practitioner is the output see Figure 4.4.

![Diagram of the Third Stage: Professional Accounting Practice and CPE](image)

**Figure 4.4 The Third Stage: Professional Accounting Practice and CPE**

Now, the initial model and the propositions to be tested in this study, can be summarised as in Figure 4.5.
Figure 4.5: The model for accounting graduates
4.5 The propositions:
The initial model, which consists of three stages, includes different elements. From the literature review the researcher specified the propositions that need to be soft tested by analysis of the findings of the interviews and documents, conducted in the comparative study in AE&T between the UK and the KSA, regarding production of effective accounting practitioners. Those propositions, in turn, guided the formulation of the interview questions. These propositions are:

4.5.1. First Stage:

University Accounting Education

Intended Learning Outcomes (ILOs):
1. The ILOs are influenced by a variety of standards, requirements of professional bodies and departments.

Curriculum:
2. The curriculum is designed according to the ILOs.
3. The curriculum was designed to help students who intend to progress to the membership of the accounting professional body to become ACAs or CPAs.
4. The curriculum helps students to understand most of the issues covered in the syllabus of the accounting professional body.
5. The curriculum impacts on the teaching methods and assessment methods.

Teaching Methods:
6. The teaching methods are selected according to the content of the curriculum.
7. One teaching method is not enough to achieve all ILOs.
8. A variety of teaching methods helps students to use a deep learning approach.
9. A variety of teaching methods without alignment with the curriculum is not enough to help students to achieve all the ILOs.
10. Alignment between curriculum and teaching methods encourages students to be active learners.
Assessment Methods:
11. One assessment method is not enough to achieve all ILOs.
12. A variety of assessment methods helps students to use a deep learning approach.
13. A variety of assessment methods, without alignment with the learning context, is not enough to support students to achieve all the ILOs.
14. Alignment between the learning context and assessment methods encourages students to be active learners.
15. The alignment between curriculum, teaching methods and assessment methods helps students to use a deep learning approach.

Curriculum, Teaching and Assessment Methods (learning context):
16. The alignment of curriculum, teaching methods and assessment methods supports students to achieve ILOs.
17. The alignment of curriculum, teaching methods and assessment methods encourages students to be active learners.
18. The approach to learning links different teaching methods and different assessment methods.

Work Placement:
19. The work placement is very important for students to be active learners and achieve some of the ILOs.

Accreditation:
20. The accounting programme is accredited by professional accounting bodies.
21. The accreditation of the programme is helpful to students who intend to progress in the professional body.

4.5.2. Second Stage:
Professional Accounting Training
Accounting Professional Body:
22. There is an alignment between university and the accounting professional body with regard to accounting graduates.

23. There is positive discrimination in favour of recruiting accounting graduates into training contracts or professional body.

24. Accounting graduates who go on to qualify as ACAs or CPAs are likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs.

25. There are requirements that determine accountants who are professionally qualified.

The Training Firm:

26. The training in the firm supports accounting trainees to develop the technical skills.

The Private Sector College:

27. The study and preparation for examinations of professional bodies help accounting trainees to pass these examinations.

4.5.3. Third Stage:

Professional Accounting Practice and CPE

28. There is a link (alignment) between ACAs or CPAs and CPE programmes to keep and develop their competence.

29. CPE or CPD is important to ACAs or CPAs to maintain and develop their competence in different circumstances.

30. The CPE programmes make ACAs or CPAs ensure that their knowledge and skills are refreshed, updated, and extended.

31. CPE is the only one way that ACAs or CPAs can ensure that they maintain their competence during their working lives.

In order to test these propositions, documentary evidence was gathered, interviews conducted and analysed. The methods adopted in collecting and analysing empirical data are explained in detail in the next chapter.
Chapter 5

Research Methodology and Method
5.1. Research Methodology:
Research methodology is the study of methods and principles and their application in a given field of academic inquiry. It provides a general orientation and framework to the conduct of the research (Bryman, 2001, p.20).

The choice of methodological approach largely depends on the subject or the philosophical framework of the research, as the model and research question determine the framework of the research. Thus, the nature, context and objectives of a study determine the research methods to be adopted (McNeill, 1990, 11-13).

In social research, research methodology may very broadly be categorised as qualitative and quantitative. Qualitative methodology is defined by Bryman (1988, p.46) as "an approach to the study of the social world which seeks to describe and analyse the culture and behaviour of humans and their groups from the point of view of those being studied".

In addition, Hakim (2000: 34) stated that qualitative research is about assessing various patterns of people's attitudes, beliefs, perceptions and behaviour. Therefore, qualitative methodology is often guided by interpretivism and a naturalistic approach to its subject (Denzin and Lincoln, 1994).

Qualitative research is used to identify causal processes. It focuses on description, explanation and interpretation, rather than on prediction, as it aims to measure perceptions, understanding and behaviour. The focus of qualitative research is therefore on the use of words, hence interpretivism, rather than on quantification in the collection and analysis of the data.

Regarding the nature of the research, qualitative research draws the researcher into the phenomenological complexity of the participants' world where situations are unfolded, and connections, causes and correlations can be observed as they occur over time (Cohen et al., 2000).
Quantitative methodology, on the other hand, attempts to establish a formal relationship between related variables and to make predictions out of the established relationship. It is defined by Bryman (1988, p.12) as "...a genre which uses a special language...[similar] to the ways in which scientists talk about how they investigate the natural order – variables, control and measurement".

Quantitative research is mostly guided by positivist philosophy. Researchers with a positivist philosophy believe that there is an objective reality that exists apart from the perceptions of those who observe it; the goal of science is to better understand the reality.

As a result, qualitative and quantitative researches are not merely different ways of doing research, but different ways of thinking (Autuman, 2003, p.5). While qualitative researchers tend to view the nature of reality as subjective and as seen by the research participants, quantitative researchers tend to see it as objective and as such not related to them or to their subjects.

Based on these definitions of the types of research methodology, qualitative research methodology is most appropriate to this study, because the aim of the study is to explore AE&T in comparative multiple case studies of the UK and the KSA and also to build a more effective model of AE&T for the KSA according to the results produced by the study. By exploring the cases, the study focuses on description, explanation and interpretation, through which patterns of AE&T will be established for the cases in question. Such patterns will indicate the similarities and differences between the country-and case-specific AE&T.

Qualitative researchers can be found in many disciplines and fields, using a variety of approaches, methods and techniques. The qualitative approach has often been used in accounting education studies, such as those of Miladenovic (2000) and Lucas (2001). Lastly, it should be stated that there is an increasing interest in the application of qualitative methods.
5.2. Research Design:

Research design is the string of logic that ultimately links the data to be collected and the conclusions to be drawn to the initial questions of the study. Typically, research designs deal with at least four problems: 'what questions to study'; 'what data are relevant'; 'what data to collect'; 'how to analyse'. In a more systematic way, Yin (1993) offers five components of a research design that are especially important:

i. a study's questions,

ii. its propositions, if any,

iii. the logic linking the data to the propositions,

iv. its unit(s) of analysis, and

v. the criteria for interpreting the findings.

This chapter aims to provide answers to these questions, as each of these constitutes an important aspect of the research process. ‘Study’s questions’ refer to the aims and objectives of the study, which are the very reason for which the entire research commenced and around which it was constructed. As Yin (1994) states, components of the research strategy are “related to the way the initial research questions have been defined”. The proposition of the research question is explained in Chapter 4 in addition to the aims and objectives of this study, namely, to construct a new model for AE&T for the KSA benefiting from the experience observed in the UK. The logic that links the data to the proposition refers to research strategy and is explained below. The criteria for interpreting the findings or analysis refer to the particular method, such as an interpretative method, in analysing the data to establish the findings of the study.

In addition to these five basic components, Yin also stresses the importance of clearly articulating one’s theoretical perspective, which refers to the theoretical perspective and approaches utilised to construct the research design. In other words, the theoretical framework of the study shapes the entire process of the research itself, which is usually derived from the existing body of knowledge through a literature survey. This study took as its
framework an initial model for AE&T to produce effective accounting practitioners, which was shown in Figure 4.5., derived from Wilson’s model (2002) as shown in Figure 4.1., and amplified by a literature review. This model explained the alignment of AE&T to produce effective accounting practitioners. These theoretical matters were discussed in detail in 4.4.

It should be stated that the appropriate units of analysis were selected with reference to the research questions. In this respect, the use of Wilson’s model (2002) helped the researcher to identify and define the units of analysis and ways of dealing with the research questions. Three major units, then, were identified for analysis, namely university accounting education, professional accounting training and professional accounting practice and CPE in the KSA and the UK.

5.3. Research Strategy:

Blaikie (2000, p.24) states that research strategies “provide a logic, or set of procedures, for answering the research question”. The research strategy sets out how the research is planned and carried out by involving one or more research methods or techniques of investigation (McNeill, 1990, p.14). Research strategies in principle seek to link theories with the empirical data observed from the real world. In other words, they provide a framework through which data from the real world can be analysed in a certain way. However, sometimes data from the real world can help to generate theory.

Two of the commonly quoted research strategies in the literature are deductive and inductive strategies. Both have different starting and concluding points. The deductive research strategy begins from an existing theoretical argument, deduces one or more hypotheses from the theory, and seeks to test these hypotheses through data collection to establish the validity of the theory. Although the deductive approach is predominantly used in quantitative research, it can be used in qualitative research when theory and propositions are tested with primary data. In this study, the research strategy starts with establishing propositions to be tested; and then it proceeds with primary data
collection and derives insights from the data analysis to be utilised for model construction.

On the basis of the qualitative nature of this research, the deductive research strategy would be of relevance. This qualitative study, using an deductive approach, is expected to generate a model of AE&T by the end of this research, which was constructed via multiple comparison studies. It is a deductive strategy because this study takes certain propositions from the available body of knowledge to test whether they are valid in the cases of the UK and the KSA. The results, then, help to finalise the suggested model.

The deductive strategy was applied to the study of comparing AE&T in the UK and KSA. Different individuals in different places were selected to describe the situation in these two countries. So, multiple case studies are used in this study.

5.4. Case Study Design:
Researchers have used the case study research method for many years across a variety of disciplines. Social scientists, in particular, have made wide use of this qualitative research method to examine contemporary real-life situations and provide the basis for the application of ideas and extension methods.

"Case study" is defined solely in terms of its concentration on the specific case, in its context. It has been argued that "case study research is an appropriate research method...when trying to attribute causal relationships" and that the main reason for using the case study is when an investigation must cover both a particular phenomenon and the context within which it is occurring (Yin, 1993, p. 31). It should be added that case study is also useful to generate insights from the cases, which may not have been noted before. In other words, case study provides first hand information about a setting which was not studied in the same manner and context before.
Case study research excels at bringing us to an understanding of a complex issue or object and can extend experience or add strength to what is already known through previous research. As the definition and the nature of case studies indicate, case studies emphasise detailed contextual analysis of a limited number of events or conditions and their relationships. In other words, the case study is a form of qualitative descriptive research which looks intensely at an individual or small group and only in that specific context.

With regard to functionality or the way through whether case study can be used, a case study refers to the collection and presentation of detailed information about a particular participant or small group, frequently including the accounts of subjects themselves. In other words, a case study is a kind of qualitative research which is preferred when “how” or “why” questions are being posed; the investigator has little control over events; and the focus is on a contemporary phenomenon within some real-life context (Lu Yuan, 2002, p. 2). In terms of research design, case studies in principle can be as pre-structured or emergent as the researcher wishes- or, more accurately, as is appropriate for the purposes of the case study (Bryman, 2001).

The case study is preferred for the following reasons:

- a preference for qualitative data – understood simply as the analysis of words and images rather than numbers;
- a preference for naturally occurring data – observation rather than experiment, unstructured rather than structured interviews;
- a preference for meanings rather than behaviours – attempting to document the world from the point of view of the people studied;
- a preference for inductive, hypothesis-generating research, rather than hypothesis-testing (Lu Yuan, 2002, p. 3).

It should also be added that case studies are preferred in deductive research, in which a theory or proposition is tested, as in this study.

After considering the different sub-categories of case study and identifying a theoretical perspective, researchers can begin to design their study.
Case study research can include both single and multiple case studies. In recent years, a number of writers (e.g. Bryman, 2001, Lu Yuan, 2002) have argued for a greater use of case study research that entails the investigation of more than one case. Indeed, in certain social science fields, like organisation studies, this has become a common research design in its own right. Essentially, a multiple-case (or multi-case) study occurs whenever the number of cases examined exceeds one. The main argument in favour of the multiple-case study is that it improves theory building (Bryman, 2001, p.53). Whilst, it is true that this study does not aim at theory building, multiple-case study helps to test the validity of a certain proposition in different cases deductively, which in turn can help generalisation and model building.

It should be stated that “the evidence from multiple cases is often considered more compelling, and the overall study is therefore regarded as being more robust” (Herriott & Firestone, 1983). Therefore, this study is constructed as multiple case studies, because it makes comparison between two systems in two countries, namely, AE&T in the UK and the KSA.

For case studies, four major types of designs are relevant, following a 2 x 2 matrix. The first pair of categories consists of single–case and multiple–case designs. The second pair, which can occur in combination with either of the first pair, is based on the unit or units of analysis to be covered – and distinguishes between holistic and embedded designs. The design of this study will be “multiple–embedded case study”, because this study will look at and analyse the two units in depth.

<table>
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<tr>
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<th>Single-case designs</th>
<th>Multiple-case designs</th>
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<tr>
<td>Holistic</td>
<td>TYPE1</td>
<td>TYPE3</td>
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<tr>
<td>Embedded</td>
<td>TYPE2</td>
<td>TYPE4</td>
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The reason for performing multiple case studies research is mainly to increase the reliability and validity of the results, as testing the proposition in one case
provides further insights about other cases that are studied. Moreover, since
the final objective of this thesis is to build a model to produce effective
accounting practitioners, the more different contexts and settings are
investigated, the better the similarities and differences between AE&T in the
UK and the KSA will be understood. One advantage of adopting multiple case
studies, is that doing so increases the likelihood of practical applicability of the
research findings for decision and policy makers. Furthermore, Yin (1994)
argued that the advantages are potentially enormous if a multiple-case study
research report is written in a question-and-answer format because the reader
needs only to examine the answers to the same question for each case study
to begin making cross-case comparisons. On the other hand, the
disadvantage is that it can be extremely time-consuming to carry out and to
write research reports of this kind.

The very nature of a case study explains why there is a shift from survey
studies to case study. Hammersley (1992, p186) said that “As the number of
cases [or units of analysis] is reduced the amount of data that can be
collected on each [unit] is increased, and the chance of there being error in
the information probably reduces too”. Of course, this is relative to the
relationship between resource demands and the resources available.
However, as Hammersley (1992, p187) observed, with lavish resources we
will be able to maximise the details and accuracy of the information available.
This is not possible without reducing the units of analysis. The other factors
determining selection of the units of analysis in the cases included time and
context.

5.5. Comparative Design:
According to Goedegebuur and van Vught (1996,p.378) comparative
research is a method of analysis that focuses on several objects of study in
order to identify similarities and differences. Within this broad definition,
several types of comparative study exist (Herriott & Firestone, 1983), for
example, single country studies, juxtapositions, thematic comparisons and
causal explanations. Thus, comparative research is wide-ranging in nature
and scope, a fact reflected in its varied applications in accounting research in
Chapter 5 – Research Methodology and Method

areas as diverse as comparative feminist studies and comparative international accounting.

With regard to comparative studies, as mentioned before, this study was intended to compare AE&T in the UK and the KSA. Therefore, it is a comparative or cross-case study. The comparative design essentially consists of two or more cross-sectional studies carried out at more or less the same point in time. By comparing two or more cases, the researcher is in a better position to establish the circumstances in which a theory will or will not hold (Yin, 1994; and Eisenhardt, 1989). In other words, it provides an opportunity of deductively testing theories/propositions to find out in which circumstances they are held, whereby a conclusion can be established.

Bryman (2001, p.54) stated that the key to comparative design is its ability to allow the distinguishing characteristics of two or more cases to act as a springboard for theoretical reflections about contrasting findings. In other words, by using comparative research design, “we can understand social phenomena better when they are compared in relation to two or more meaningfully contrasting cases or situations” (Bryman, 2001: 52). This study, for instance, aims to deconstruct the way AE&T is conducted in two different countries (the KSA and the UK) and particular individual systems in each country. Hence, it constitutes a comparative study with multi-cases.

Research into AE&T, however, has not fully reflected this outward-looking trend. Wijewardena and Cooray (1995), for example, drew attention to the serious shortage of studies covering various aspects of AE&T in different countries. Moreover, AE&T research has not been greatly influenced by other disciplines. Although AE&T exists within dual systems of higher education and professional education, there is little attempt to refer to other disciplines which are similarly situated. Even educational journals are cited only infrequently. In a review of accounting education literature published between 1997 and 1999, Apostolou et al. (2001) noted that most of the researchers confined their citations to work appearing in accounting education journals, and made little or no reference to mainstream education journals. They suggested that a
useful future development in accounting research might be to draw insight from what has been learned by education researchers in other fields, in order to enrich AE&T. Comparative educational research in this context would shed light on one particular education system by examining it alongside others, so that by observing the similarities and differences between them, essential features and new ideas would be thrown into relief (Paisey and Paisey, 2002. p.31).

Such a comparison is conducted in this research, which is a comparative study of AE&T between two countries, to determine the similarities and differences between them and to benefit from the comparative analysis to build a model of AE&T for the KSA to produce effective accounting practitioners.

5.6. Research Philosophy:
The philosophy of the social sciences may include discussions of methodological, epistemological, metaphysical and logical issues in psychology, sociology, anthropology, history and related domains.

A researcher's philosophical perspective on reality and on the appropriate role of the researcher will also shape the methodological preferences. However the following research philosophies are commonly used:

.Post positivism.
.Interpretivism.

Against the objective reality proposition of positivism, "Interpretive social scientists believe that social reality is socially constructed and that the goal of social scientists is to understand what meaning people give to reality, not to determine how reality works apart from these interpretations" (Schutt, 2001: p. 47). This study, therefore, utilises interpretivism as the guiding research philosophy.

As a philosophical model, interpretivism rejects the existence of a universally acceptable concrete and hence objective reality, such as is assumed in the
case of scientific methods. “Instead, interpretivists believe that scientists construct an image of reality based on their own preferences and prejudices and their interactions with others” (Schutt, 2001, p. 47). The rationale for avoiding universally applicable social laws stems from the fact that interpretivists believe that such an endeavour distracts the research from its own course of learning what people know and how they understand their lives. Therefore, interpretive social researchers examine meanings that have been socially constructed. In other words, “they share a view that the subject matter of the social sciences-people and their institutions-is fundamentally different from that of the natural science” (Bryman, 2001, p.12-13). So, in the social world, as a particular way of looking at the reality, interpretivism employs a different logic of research procedure, one that reflects the distinctiveness of humans as against the natural order.

As a result of reliance of social construction of the examination of daily life, interpretivists attempt to see individuals in terms of the meanings they ascribe to their actions, the reasons for their actions and how they carry out those actions and the purposes they attach to their actions. In interpretivism, thus, it is only by examining such contents of social actions that their meaning can be understood.

In terms of the research process, since the denial of objective reality is the essence of the interpretivist paradigm, it works around subjective construction. In other words, it is believed that the process of research or observation influences social reality, in addition to the social construction of that reality. Due to this subjective orientation, interpretivism does not attempt to find universally applicable laws and rules. Instead, it endeavours to produce descriptive analyses which are concerned with deep and interpretive understandings of social phenomena.

The interpretivist research approach, therefore, mostly utilizes qualitative research methods, which yield a descriptive understanding of the social values, actions and concerns of the systems under study within the social context being studied.
Due to the qualitative nature of this study, the research follows the interpretative approach in giving meaning to the research systems. In other words, the data collected for the study will be interpreted within their own social contexts, recorded during the data collection period. This is because the researcher believes that there is no universally accepted system of AE&T. Each institution, according to the social, political and legal framework of its environment, constructs a particular strategy which, in the end, is socially constructed. This, indeed, is not to say that the rules and regulations are not objective in their functioning. On the contrary, this implies that the way they are constructed and the way they are perceived are subjectively oriented.

Therefore, in the analysis of these AE&T systems, an interpretative approach will be more effective in drawing conclusions. Such an endeavour will provide a descriptive understanding of AE&T systems of each institution, which can then be analytically examined.

5.7. Research Methods:
Defining research methodology is only a part of research process in the sense of providing a framework. However, another important part of the research is to collection of data, namely the conduct of the research itself. This involves research methods. Research design is defined as "a systematic and organized effort to investigate a specific problem that needs a solution. It is a series of steps designed and followed, with goal of finding answers to the issues that are of concern to us in the work environment" (Sekaran, 1984, p. 4). Thus, a systematic approach to respond to the research question is essential. This is conducted through research methods or the tools and instruments used to conduct the research. Manunta (1998, p.8), thus, describes method as: "A systematic procedure for attaining an object or doing something".

As the definition suggests, method is a specific research technique and is best thought of as the 'tools of the trade'. Methods, therefore, are techniques of intellectual inquiry which are used to collect data and conduct analysis.
Following research methodology, research methods can be qualitative or quantitative. It should be stated that these two categories do not only refer to different ways of doing the same thing, but they have different strengths and logics and are often best used to address different questions and purposes.

Miles and Huberman (1994) agreed that these two research traditions need each other more often than not. However, because typically qualitative data involves words and quantitative data involves numbers, there are some researchers who feel that one is better (or more scientific) than the other. Another major difference between the two is that qualitative research is inductive and quantitative research is deductive. In qualitative research, a hypothesis is not needed to begin research. However, all quantitative research requires a hypothesis before research can begin. Another major difference between qualitative and quantitative research is the underlying assumptions about the role of the researcher. In quantitative research, the researcher is ideally an objective observer who neither participates in nor influences what is being studied. In qualitative research, however, it is thought that the researcher can learn the most about a situation by participating and/or being immersed in it. These basic underlying assumptions of both methodologies guide and sequence the types of data collection methods employed.

Although there are clear differences between qualitative and quantitative approaches, some researchers (e.g. Autuman, 2003) maintain that the choice between using qualitative or quantitative approaches actually has less to do with methodologies than it does with positioning oneself within a particular discipline or research tradition. The difficulty of choosing a method is compounded by the fact that research is often affiliated with universities and other institutions. The findings of research projects often guide important decisions about specific practices and policies. The choice of which approach to use may reflect the interests of those conducting or benefiting from the research and the purposes for which the findings will be applied. Decisions about which kind of research method to use may also be based on the
researcher's own experience and preference, the population being researched, the proposed audience for findings, time, money, and other resources available (Hathaway, 1995).

Quantitative research often "forces" responses or people into categories that might not "fit" in order to make meaning. Qualitative research, on the other hand, sometimes focuses too closely on individual results and fails to make connections to larger situations or possible causes of the results. Rather than discounting either approach for its drawbacks, though, researchers should find the most effective ways to incorporate elements of both to ensure that their studies are as accurate and thorough as possible.

This study utilises qualitative methods, as the methods used should be coherent with the methodology chosen. Since the methodological framework is qualitative and aims to explore rather than analyse, the research methods are based on qualitative methods and qualitative data. Such data will best serve the objective of generating a model of AE&T for the KSA to produce effective accounting practitioners. Maxwell (1996, p.17) states that "the strengths of qualitative research derive primarily from its inductive approach, its focus on specific situations or people, and its emphasis on words rather than numbers".

5.7.1. Data Collection Techniques

The nature of this study makes the intensive use of qualitative data and qualitative methods necessary. The choice between various data types is determined by the nature of the research itself. Wolf (1997, p. 423), therefore, argues that a decision about an appropriate method of data gathering is dependent upon three main factors: (a) the nature of the variables to be studied; (b) the nature of the target population that is to be studied; and (c) the amount of resources available for investigation.

Qualitative data consist of "detailed descriptions of situations, events, people, interactions and observed behaviours; direct questions from people about their experience, attitudes, beliefs and thoughts, and excerpts or entire
passages from documents, correspondence, records, and case histories (Patton, 1980, p.22). Quantitative data is, however, related to quantitative measures expressed in figures.

Since this is a case study, it requires use of multiple methods of assembling data. The great value of the case study, it is argued, is its employment of multiple sources of data that can come to hand by using multiple techniques of data gathering. The use of multiple techniques of data collection is valuable in presenting a substantial body of findings leading to interpretation. The opportunity to use multiple evidence allows the researcher to address a broad range of data about the case under study. Thus any findings or conclusions are likely to be more convincing and accurate, enhancing the validity and reliability of study. In this study, validity or reliability refer to workability of the model developed in this study.

All research projects involve to a greater or lesser extent the use and analysis of documents, often in conjunction with other research techniques, such as interviews with key informants. Researchers are expected to read, understand and critically analyse the writings of others, whether fellow researchers, practitioners or policy-makers (Denzin and Lincoln, 1998; Blaxter, et al., 1996, and Kunle, 1999). Further evidence to support, clarify or expand documentary data can be obtained by means of interviews.

Since this study aims to find out how AE&T has been constructed in different countries, qualitative data plays an essential part of the research. As part of the qualitative data, the following research methods among others can be suggested

1. Survey method: interview and questionnaire.
2. Document analysis.
3. Content analysis.
4. Discourse analysis.
In this study, interviews and document analysis, combined with reflection on the experiential knowledge based on intensive immersion in the setting prior to the fieldwork. Document analysis helped to reveal the current status of AE&T in the two selected systems. The interviews, on the other hand, provided information as to the opinions, understanding, reasons and attitudes of the interviewees about these systems.

5.7.1.1. Collecting Primary Data: Methods and Procedures

Primary data is the original data that is assembled by the research, which has not been published anywhere else.

The major method of collecting primary data in this study was interviews. An interview can be defined as an encounter between a researcher and respondent in which the latter is asked a series of questions relevant to the subject of the research. This can be face to face or by telephone. As a research method, the interview is appropriate when evaluating hypotheses or opinions is necessary (Cohen and Manion, 1989). The interview method involves questioning or discussing issues with people. It can be a very useful technique for collecting data that would be unlikely to be accessible using techniques such as observation or questionnaires. Therefore, in reaching insights from other people, interviewing can play an important role.

Fielding (1993) asserts that the interview is widely used as a research method in the gathering of data; measuring what is known by the respondents; likes and dislikes of the respondents; attitudes and beliefs; establishing an opinion; testing hypotheses, or identifying relationships. Additionally, the interview can be used in conjunction with other methods in investigating issues (Cohen and Manion, 1989; Fielding, 1993 and Gilbert, 1993).

The advantages of using the interview as a research method are:

1. Flexibility – questions can be explained or repeated if the response seems inappropriate, or if the respondent has difficulty with the meaning of the
question. The respondent thus provides answers to all questions, and even additional information may be obtained.

2. Control – in standardised or semi-standardised interviews, the respondent is unable to change prior answers.

3. Information providing an insight into an organisation's structure and policies, as well as its relationship with similar organisations, can be discovered by the interviewer (Dillman, 1978; Cohen and Manion, 1989).

It is true that the information obtained in the qualitative interview is not objective, but subjective in the sense that it depends very much on the subjects interviewed. However, the interview is the favourite methodological tool of the qualitative researcher (e.g. Bryman, 1988).

As a research tool, the interview could be used in the following ways:

Structured/standardised—content, wording of questions, procedures organised beforehand, thus limiting the interviewer in modifying content.

Semi-structured, providing the interviewer with more flexibility to make modifications.

Non-structured—conversational style, and helpful if the nature of the interview is sensitive, but one in which the interviewer has little control over the direction of the interview (Fielding and Fielding, 1986).

This study adopted semi-structured interviews as a means of gathering primary data. The interview method was chosen due to the fact that it enables direct first hand information to be obtained about the subject of inquiry. The reason for choosing semi-structured interviews was that they enable the researcher to be flexible and to make modifications according to the context. Taking into account that the interviews were arranged to take place in different institutions, such flexibility and modification was necessary.
Chapter 5 – Research Methodology and Method

Semi-structured interview schedules were designed for use with all interviewees, for both the KSA and the UK. The chosen questions covered the main aims and objectives of this research.

**Semi-Structured Interviews**

Semi-structured interviews, in particular, have attracted interest and are widely used. This interest is linked to the expectation that the interviewed subject’s viewpoints are more likely to be expressed in a relatively openly designed interview situation than in a standardized interview or via responses to a questionnaire (Flick, 1998). In between the focused and structured methods sits one that utilises techniques from both. Given the greater degree of latitude offered to the interviewer in the semi-structured method and a need to understand the context and content of the interview, although trained interviewers may be used, researchers often conduct interviews of this type themselves (May, 1997).

The semi-structured interview is often used where certain information is desired from all informants. This interview ‘may still remain open – ended and assumes a conversational manner’ (Yin, 1994, p.85) but is guided by a list of questions or issues derived from the case study. Thus the topics and issues to be covered are specified in advance, in outline form. This is a practical but flexible approach, within which the researcher is able to decide about the sequence and wording of questions in the course of the interview. For these reasons, the semi-structured interview was adopted as a main technique for data collection in the inquiry. The interview questions were not revealed to the interviewees in advance, to prevent their constructing answers.

May (1993) stated that “questions are normally specified, but the interviewer is more free to probe the answers in a manner which would often seem prejudicial to the aims of standardisation and comparability. Qualitative information about the topic can then be recorded by the interviewer who can seek both clarification and elaboration on the answer given” (p. 93).
In this research the semi-structured interview was used to give the respondents as well as the interviewer freedom in certain areas of the research, for example their future plans. The main reasons for this choice are that the researcher can:

- adapt the questions as necessary;
- clarify doubts;
- pick up non-verbal cues from the respondent;
- any discomfort, stress, or problems that the respondents experience can be detected through frowns, nervous tapping, and other body language, unconsciously exhibited by the respondent.

The semi-structured interviews used for this study aimed to explore and investigate the following stages in relation to which propositions need to be tested by the researcher, as it has already been stated that alignment among these stages is important for accountants to become effective practitioners. These stages are:

1. University accounting education.
2. Professional accounting training.
3. Professional accounting practice and CPE.

Open-ended questions were used during the interviews. This type allows respondents to develop an answer in their own words. This type of question elicits information, which is expressed freely and without influence from the researcher. Further advantages are that such questions promote thought; encourage co-operation, and help towards establishing a rapport. Such questions allow evaluation of what respondents believe, and may elicit unexpected answers, leading to new propositions.

**Interview Schedule**

The researcher designed his questions in relation to the key questions proposed by this study, which are illustrated as the factors in the initial model (see Figure 4.5) to cover all the phases that are important to produce effective accounting practitioners by alignment. From the literature review, the
researcher specified the propositions and from these propositions, he
designed the questions for the interviews. The questions were in 8 categories,
as follows:

1. Questions to the course leaders or heads of accounting departments.
2. Questions to accounting students.
3. Questions to interviewees in the private sector college (BPP) and SOCPA.
4. Questions to the interviewees who are responsible for examinations of
   ICAEW and SOCPA.
5. Questions to interviewees who are responsible for the training in the
   training firms in the UK and the KSA.
6. Questions to accounting trainees in the firms in the UK and the KSA.
7. Questions to ACAs in the UK and CPAs in the KSA.
8. Questions to the interviewees who are responsible for CPE programmes in
   the ICAEW and SOCPA

Research Sites and Sample
The research sample has a major impact on the quality of the research data.
Therefore, it is essential to carefully consider the research sample, as
"sampling is an essential element of all social investigation. It is the means by
which a selection is made from the basic unit of study" (Burgess, 1982).

The research sites included universities, professional accounting bodies,
training firms and private sector colleges.

In choosing the case universities as case examples, the following criteria were
observed:

- Each university must offer a degree in accounting, because this study
  concentrates on university accounting education.
- The department should have some contact with or recognition from
  professional bodies, because the researcher tries to align university
  accounting education with professional accounting training and align
professional accounting training with professional accounting practice and CPE.

In the case of the KSA, only three universities could be chosen, as depicted in Table 5.1. This is due to the fact that these are the only universities which have separate departments of accounting. The sample for the UK contained three universities which have degrees in accounting. In addition to the above criteria, the proximity to each other was a main reason for their selection.

The main reasons for selecting the KSA universities, in addition to the fact that they meet all the criteria, can be summarised as follows:

King Saud University (KSU) is one of the most popular universities in the KSA. The first accounting department in the KSA was established (1969) in this university. The academic staff of this department established the Saudi Accounting Association (SAA), which is located in this department.

King Abdul Aziz University (KAU) has the largest accounting department in the KSA. It has the largest number of undergraduate and graduate students.

King Fahad University of Petroleum and Mineral (KFUPM) is based on the oil fields region. It has a large number of Western academic staff. The staff have a mixed Western and Eastern experience.

Finally, the above universities are the only universities in the KSA which have separate departments of accounting. These universities had, in fact, already been chosen on the basis of their familiarity and accessibility to the researcher.

As mentioned, three universities from the UK were chosen: the University of Sheffield, Loughborough University, and the University of Nottingham, all of which meet the necessary criteria. Additional reasons other than the main criteria for choosing these universities are as follows:
Chapter 5 – Research Methodology and Method

1. These universities are all accredited by the ICAEW.
2. They offer degrees in accounting.
3. They are geographically close.
4. Good contacts with Professor Wilson exist in them.

In these six universities, the heads of departments in the KSA universities and course leaders in the UK universities were selected for interviews. However, in the case of need for further information, senior members of academic staff according to the recommendation of the head of department or course leader were consulted.

Regarding accounting professional bodies, two professional bodies were chosen for this study. These are the SOCPA from the KSA and the ICAEW from the UK.

The SOCPA was chosen because it is the only accounting professional body in the KSA, which was established in 1992 as mentioned before.

The ICAEW was chosen from among the following six accountancy bodies in the British Isles. Each body produces highly qualified accountants with differing specialisations (Perks, 1993, p.16). They are:

i. Institute of Chartered Accountants of Scotland.
ii. Institute of Chartered Accountants in Ireland.
iii. Institute of Chartered Accountants in England and Wales
iv. Association of Chartered Certified Accountants.
v. Chartered Institute of Management Accountants.
vi. Chartered Institute of Public Finance and Accountancy.

Each of these six professional accounting bodies has its own system of education and training, among which there are significant similarities. Only the first three of these institutes prepare accountants to become chartered accountants, but the ICAEW is the largest of the bodies. It has many members in the UK (more than all the other bodies combined), and its
members recruit into training contracts over 10% of all the UK university graduates each year (ICAEW, 2003). Also, all universities which were selected in this study were from England, in addition to one of the training firms and one private sector college in the UK that deal with those on ACA training contracts.

A member of the committee of education and training for each professional accounting body (ICAEW and SOCPA) was interviewed, as well as some ACAs from ICAEW and CPAs from SOCPA.

The research sites selected for this study are summarised in Tables 5.1 and 5.2:

<table>
<thead>
<tr>
<th>Table 5.1: Research Sites</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SITES</strong></td>
</tr>
<tr>
<td>Universities</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Accounting Professional Bodies</td>
</tr>
<tr>
<td>Training Firm</td>
</tr>
<tr>
<td>Private Sector College</td>
</tr>
</tbody>
</table>
Table 5.2: the number of interviews undertaken was as follows:

<table>
<thead>
<tr>
<th>Interviewees</th>
<th>KSA</th>
<th>UK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Universities (educators)</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Responsible for the training in training firm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Responsible for examinations of professional bodies</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Responsible for CPE in professional bodies</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Responsible for preparing accounting trainees for examinations</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>ACAs or CPAs</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Universities (students)</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Accounting trainees in the training firm who want to become ACAs or CPAs</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Data Collection Process:

The researcher started the data collection in Loughborough University Business School, with Miss Ruth King who is the course leader for the BSc in Accounting and Financial Management on Monday 15th September 2003 at 10 am., which took one hour. The questions in the interview were mainly focused on some issues that relate to the factors in the first stage in the model. Mr Frank Birkin, lecturer in Accounting at the University of Sheffield Management School, was interviewed on Wednesday 17th September 2003 at 11 am., which took one hour. Lastly, Mrs Margaret Woods, a senior lecturer in Accounting and Finance in the Business School of the University of Nottingham, was interviewed on Wednesday 24th September 2003 at 11 am. for one hour. Professor Wilson helped the researcher to arrange the interviews. The researcher met these interviewees and conducted the interviews with them in their offices.
With regard to collecting data from the KSA, the researcher conducted telephone interviews with three heads of accounting departments in the KSA universities: Dr Al-Motaiby from King Saud University (KSU), Dr Al-Kaial from King Abdul Aziz University (KAU), and Dr Al-Romehi from King Fahad University of Petroleum and Mineral (KFUPM). Many calls were made to them at different times during October 2003. The questions raised relate to the first phase (university accounting education). The researcher arranged and conducted the interviews with them.

In these interviews in the UK and KSA the researcher provided the interviewees with some information about the research (the topic, the aim, the initial model, the sites and the research methods), the meaning of deep and surface approaches and the learning context (see appendix 1). Interviews were recorded on tape. Additionally, documents were obtained from the interviewees about the accounting degree programmes in their universities (see appendix 6 and 7).

With regard to the questions relating to the second stage and third stage, the interviewees for the UK site were as follows:

1. Mr James Kelsey from the training firm Hacker Young in Nottingham was interviewed on Monday 22 September 2003 at 1 pm. The interview took one hour.
2. Miss Catherine Price from the private sector college, BPP in Birmingham, who is the ICAEW courses manager (BPP professional education) was interviewed on Monday 10 November 2003 at 2 pm., for forty-five minutes.
3. Mr David Hunt, from ICAEW was interviewed on Friday 14 November 2003 at 3 pm., for more than one hour.

All these interviews were arranged by Professor Wilson, who contacted the interviewees and introduced the researcher. He also explained to the interviewees about the topic of the study and the aim of the researcher.
The second stage and third stage interviews with the KSA sites were again conducted by telephone in November 2003. In the interviews, questions related to the CPA examinations were posed to the general secretary of SOCPA, Dr Al-Mogamis. Questions relating to the third stage (professional practice and CPE) were posed to Mr Abdul Karim, who is responsible for CPE activities in the Committee of Education and Training of the SOCPA. Face to face interviews were conducted in February 2004 with Mr Altaf, who works for a training firm in Riyadh and Mr Majeed, who is responsible for programmes in the SOCPA, which prepares accounting trainees for CPA examinations.

It should be noted that all interviews with the KSA sites were arranged by the researcher, who contacted the interviewees directly.

Finally, the researcher held interviews with a number of accounting students in the UK and the KSA universities. ACAs, CPAs and accounting trainees in the training firms in the UK and KSA were interviewed. Miss Ruth King, a lecturer in AFM in the Business School of Loughborough University helped the researcher to arrange with the interviewees in the UK to include ACAs (holding accounting degrees), accounting trainees (holding accounting degrees) and accounting students. The interviews were conducted face to face between March and May 2004. Interviews with accounting students, accounting trainees and CPAs in the KSA were arranged by the researcher, who contacted them directly face to face in the KSA between February and March 2004.

Between October and November 2004, the researcher carried out more interviews with accounting trainees and ACAs in the UK, holding non-accounting degrees, because the majority of accounting trainees and practitioners in the UK have non-accounting degrees. These interviews were also arranged by the researcher who was supported by Miss Ruth King (more details see appendix 2).
5.7.1.2. Secondary Data: Methods and Process

Secondary data contains published work, usually in the form of documents. Therefore, the data collection involves an unobtrusive research method of analysing the content of the documents.

A document has been defined in the broad sense as any communication (Guba and Lincoln, 1981) or as official records (Holsti, 1969), public records, physical traces (Webb et al., 1981), and artefacts (Goetz and Le Compte, 1984). In this study, documents have been defined as written materials (Fetterman, 1989). Those documents have been chosen as a second major source of data.

The usefulness of documents is not related to any implicit accuracy or lack of bias but is based on their stability, in that they can be reviewed repeatedly. Yin (1994, p. 81) noted the overall value of documents in case study research by emphasising their explicit role in corroborating and augmenting evidence from other sources.

In document analysis, it is important to understand that the document "was written for some specific purpose and some specific audience other than those of the case study being done. In this sense the case study investigator is a vicarious observer, and documentary evidence reflects a communication among other parties attempting to achieve some other objectives" (Yin, 1994, p. 82).

Identifying these considerations helps the researcher to avoid being misled by documents and to be critical in interpreting the contents of such documents. Congruency between documents and the research problems depends on the flexibility in constructing the problems and related questions. Such a view is particularly relevant to the present case studies, which have used document analysis as one of the main technique to support the analysis of the data from interviews.
Permission to access relevant documents was gained from the responsible individuals in the three universities in the UK, the three universities in the KSA, the ICAEW and the SOCPA, BPP and the training firms in the UK and the KSA during the first meeting the researcher (see appendix 6). This cooperation facilitated gaining access to all primary source documents necessary for the study. The documents were collected both before and after the gathering of oral evidence from the interviews.

Key documents analysed include those that are relevant to the intended learning outcomes, curriculum, teaching methods, assessment methods, work placement and accreditation in university accounting education, such as documents related to the relevant courses and programmes of the universities. Also included are those that are relevant to the process that prepares trainees to become ACAs or CPAs, and CPE, such as guidelines on CPE in the ICAEW. Some other documents, such as instructions to students on how to progress in the ICAEW and the SOCPA, were considered during and following the interviews, in the light of informants’ comments or recommendations. Other relevant sources were considered in order to gain additional data or confirm evidence for specific details obtained by other means, such as IFAC documents and websites (see appendix 7).

Consideration of some documents before the interviews helped the researcher in the refinement of the interview guide, as well as with the preparation for the interviews, by providing initial insights into the perceptions and perspectives of informants. This knowledge was useful in formulating probes to explore or challenge in more depth some of the views that might be expressed during the interviews.

The documents of all the selected universities and professional bodies were examined for investigating and analysing in detail accounting AE&T in the respective institutions. Most of these documents provided valuable information about the process of education and training in these institutions, as can be seen in Chapter 6. The researcher compared the documents and findings from interviews to confirm the data in the documents. For example, the
ICAEW does not accredit CPE activities, an accounting trainee who wishes to progress to membership of ICAEW must have a training contract with a training firm that is authorised by ICAEW, etc.

5.7.2. Data Analysis

While data collection is an important aspect of the research process, data analysis leads the researcher to a conclusion. As a process, it consists of “examining, categorising, tabulating, or otherwise recombining the evidence” (Yin, 1994, p.102) in relation to the initial questions and aims of a study, and therefore leaves the researcher in a good position to do the final analysis.

In the beginning stage of data analysis, unitising the data is important, as Lincoln and Guba (1985, p.344) state it is important to identify units of information that would sooner or later serve as the basis for analytical categories. In this stage all the data were like grocery items that could be categorised into numerous categories. The best way forward was seen to involve returning to the initial model to follow the analytical framework of the study.

The same approach to evaluate the empirical data was used for both cases or main groups, namely the UK and the KSA. In addition, the same analytical approach was applied to the data collected from three main phases of the model of alignment of AE&T to produce effective accounting practitioners, namely phase 1 (university accounting education), phase 2 (professional accounting training), phase 3 (professional accounting practice and CPE). Under each phase, the researcher explored a set of themes within which a comparison was made between the UK (group 1) and the KSA (group 2). Within each group, the researcher drew a detailed comparison among the process of the three stages.

The interview transcripts and documents were read through several times. The content was examined carefully in seeking significant themes and factors that emerged relating to the alignment of AE&T. Then, the content of each
interview transcript was categorised under the specific topic or subject as a unit of data.

The findings from interviews with the course leaders in the UK universities and heads of accounting departments in the KSA universities and accounting students in UK and KSA universities were categorised under university accounting education, and sub-divided into different factors to include the elements of the educational process. The findings from interviewees who are responsible for the examinations of ICAEW and SOCPA, the findings from interviewees who are responsible for the training in the firms in the UK and KSA, BPP and SOCPA which are responsible for preparation of accounting trainees for the examinations of professional bodies, accounting trainees in and ACAs and CPAs in the UK and KSA were categorised under professional accounting training. Finally, the findings from interviewees who are responsible for CPE activities in ICAEW and SOCPA were categorised under professional accounting practice and CPE, as in appendix 3.

Some information gathered which did not fit neatly into any of the categories was classified under 'general information' for subsequent use. The categories were flexible and were modified as further data analysis was undertaken.

After establishing the initial findings, the researcher commenced the further analysis of those findings via cross-case analysis between these two systems (UK and KSA) as in Chapters 7 and 8.

As has been identified, the methodological framework of this study required the employment of interpretative method in analysing the data. Therefore, an interpretative approach was used to analyse the findings from interviews and documents in identifying and establishing participants' opinions, perceptions, perspectives, feelings and understanding and attitudes through their experience and understanding, to support the research aims and objectives.

Interpretation in qualitative research can take many forms, be adapted for different types of designs, and be flexible to convey personal research–based
and action meanings (Creswell, 2003). As regards document analysis, an unobtrusive method in the sense of descriptive content analysis was utilised to analyse the documents.

Data Analysis Process:
The process of focusing, selecting, coding and transforming the raw data made it possible to establish a categorised data base for the analysis. That is, the large amount of unorganised data was reduced into a manageable and analytically meaningful body of data. Data reduction, it is argued, is a logical part of data analysis in qualitative research because the processing of large amounts of data is very difficult and time-consuming. Miles and Huberman (1994, p21) remarked that "data reduction is a form of analysis that sharpens, sorts, focuses, discards and organises data in such a way that final conclusions can be drawn and verified".

The researcher depended on the themes in the initial model (Figure 4.5), which was presented in Chapter 4, in addition to emergent themes from the interviews. It is not possible in the thesis to show all the dialogue that took place between the researcher and the interviewees. Therefore, the researcher reduced his findings to those that achieve his aim and objectives, as in appendix (3).

During the processing of data, new ideas and themes emerged. Writing these ideas down and deciding which data, in which form, should be referred to in justifying ideas or possible conclusions was helpful in presenting the findings. Analysis of the document–based data concurrently with the interview–based data and field notes, developed a logical chain of data which led the researcher to reach overall conclusions that are, analytically speaking, greater than the sum of that data.

As mentioned before, a qualitative and insight seeking approach with interpretetivisim was taken to data analysis in this study, the size of the cases, the amount and the type of the collected data were such that computerised treatment and analysis of data was not seen to be necessary. The data
analysis process was therefore based on creating an interactive relationship or dialogue between the activities of data collection, analysis of data in the field, coding of collected data for final analysis, the drawing of conclusions and the composition of the final report. The collecting data were utilised to test the propositions, which in the end is used to construct the proposed model.

Memos were used as an instrument to achieve three objectives, namely to link codes of themes, to develop initial interpretation, and to point out any potential emergent themes during analysis of the interview findings.

**Data Analysis Approach:**
The collecting data in this cross case analysis were empirically analysed. Such an analysis was chosen due to the fact that this study makes comparison between two groups (UK and KSA). Miles and Haberman (1994) mentioned two reasons for using cross-case analysis: first, to enhance generalisability, although it is argued that this goal is inappropriate for qualitative studies. Secondly, a more fundamental reason for cross-case analysis is to deepen understanding and explanation. Glaser and Strauss, (1967,1971), writing when few field researchers were studying more than one setting at a time, framed the issue well. They argued for using “multiple comparison groups” to find out “under what sets of structural conditions [the] propositions are minimised and maximised.” The researcher can “calculate where a given order of events or incidents is most likely to occur or not occur.” Multiple cases also help the researcher find negative cases to strengthen a theory, built through examination of similarities and differences across cases. That process, they suggested, is much quicker and easier with multiple cases than with single cases. Multiple cases not only pin down the specific conditions under which findings will occur but also help us form the more general categories of how those conditions may be related (Miles and Haberman (1994).

Eisenhardt (1989) argues that the cross-case analysis should preferably be used for searching for patterns. The method proved useful and efficient since
it enabled the comparison of different cases from the chosen perspectives, which would not have been possible otherwise.

As mentioned, this study took an empirical approach, as it commences with the data collected from the field and then attempted to establish some patterns through testing some propositions from the findings resulting from the collected data. Thus, deductive reasoning followed in the study provides an empirical approach. This is justified by Bryman (2001: 429) when he states that "writers on qualitative research frequently stress the importance of direct experience of social settings and fashioning and understanding of social worlds via that contact". Thus, the understanding that theory can be grounded in data, according to Bryman, constitutes a manifesto of empirical approach. Although this study does not attempt to ground a theory, generalisation from research findings through deductive reasoning together with model constructing reflects an empirical research approach.

Interpretive and empirical approaches were used in this study due to the nature of the research question and the data. Regarding the alternative approaches, positivist and realism as philosophical data analysis approaches could not be pursued as they require deductive reasoning and perceive social reality within the terms of natural sciences. This study, however, is based on deductive reasoning due to testing a number of propositions and importantly comprehends social reality as socially constructed phenomena and therefore attempts to give meaning to perceptions, perspectives and understanding through interpreting them within their social environment through the use of interpretive approach. In addition, this being a qualitative study aiming at interpreting perceptions, perspectives and attitudes rules out the approaches utilised by quantitative research, including the statistical methods and methods based on positivism and realism.

Cross-case analysis as a method was necessary, as the research was based on more than one case and the aim was to compare the institutional differences, and thereby to reach a synthesis. Therefore, it had to be a comparative and cross-case study.
Build the model of AE&T:

From the analysis, the researcher drew the model of AE&T for the KSA by identifying the positive features of AE&T systems in the UK and the KSA.

From the analysis of the findings, there are three stages, namely, university accounting education which aims to prepare accounting students to become accountants, professional accounting training which aim to prepare accounting trainees to be accountants, and professional accounting practice and CPE which aim to help accountants to maintain and develop their competence throughout their working lives as will be shown in more detail in Chapter 9.

5.7.3. Pilot Study

As part of the research process in terms of collecting and analysing data, a pilot study was carried out. The aim of the pilot study was to understand the environment of universities in the UK. The researcher needed to know if his interview schedule would enable him to achieve his aim and objectives, or whether it needed to be modified.

The researcher conducted two pilot studies in UK universities on the following dates:

- An interview was conducted with David Beresford, the course leader of FMA at the University of Derby on 27 June 2003.
- Peter Scott, the course leader of FMA in De Montfort University, was interviewed on 13 August 2003.

The researcher undertook the pilot study after finishing the theoretical framework, from which he determined the factors that are very important in his study and also the propositions (see section 5 in Chapter 4) which needed to be tested by comparison and analysis in this research. According to these factors and propositions in the initial model, the researcher devised the questions that were posed to the interviewees.
Chapter 5 – Research Methodology and Method

The researcher divided his questions into three sections to help the interviewees. These sections were:

1. ILOs, curriculum, teaching methods, assessment methods, work placement.
2. Students’ approaches to learning.
3. Accreditation by the ICAEW.

Each section consisted of a number of questions covering the factors in that section.

The researcher selected two universities as sites in this pilot study from the UK, because:

1. They are in close proximity.
2. Good contacts with Professor Wilson exist in them.
3. They offer degrees in accounting.

Initial correspondence was conducted between Professor Wilson and the interviewees by e-mail. After these introductions, the interviewees and the researcher determined the date and the time of interview.

Two methods were utilised in the pilot study. First, a face-to-face interview, which was tape-recorded and comments were noted by the researcher. Secondly, analysis was carried out of documents received from the course leaders of the respective departments.

The researcher found the course leaders in these universities to be very helpful. Some discussion took place during the interviews about graduates and ICAEW, that related to accreditation and exemptions. Before that, some questions were posed about the alignment between ILOs, curriculum, teaching methods, assessment methods, and work placement.
The results of the pilot study can be summarised as follows:

- The ILOs were designed to reflect different requirements inside and outside of the department.

- Universities in the UK are accredited by some professional bodies (e.g. ACCA and CIMA) to grant exemptions to their graduates.

- Most new universities in the UK are not accredited by ICAEW.

- ICAEW grants exemption to accounting graduates who have graduated from universities that are accredited by the ICAEW.

- The curriculum is designed according to the ILOs.

- A variety of teaching methods and assessment methods are selected according to the contents of the curriculum.

- There is alignment between curriculum, teaching methods and assessment methods to achieve ILOs.

- The alignment between curriculum, teaching methods and assessment methods supports the learning approach of students and helps them to be active learners, which agrees with the literature review.

- The learning approach is affected by the teaching methods.

- The learning approach is affected by the assessment methods.

- There is a link between universities and one or more professional bodies which like to progress qualification.

- Work placement is compulsory in some universities, optional in others, and there is no work placement in most traditional universities. However, work placement is very important to students who like to progress in membership of professional bodies.

- Work placement supports students to achieve some ILOs, as it provides students with an opportunity to practise what they learn in their courses.
Chapter 5 - Research Methodology and Method

- Although the programmes in those departments are not accredited by the ICAEW, the course leaders in these departments believe that their graduates deserve exemptions from the ICAEW.

- Course leaders are not interested in the syllabus of ICAEW because their graduates do not obtain exemptions from the ICAEW.

After the pilot study, the researcher made some changes in his interview schedule and redesigned his questions (adding some questions and deleting others, see appendix (4) and (5).

5.8. Difficulties and Limitations:
Research, by definition, is a journey into the unknown, and in searching the unknown it is very reasonable that we encounter certain difficulties and limitations. This research is not immune from such difficulties and limitations.

One initial problem faced in establishing a database for the case studies in the KSA was the language of the data. Written documents and interview recordings were all in Arabic and required translation into English. This means that the researcher had to spend considerable time transcribing and translating the interviews and the documents and some of the field notes which were taken in Arabic. The researcher also found some difficulties in transcribing cassette tapes (interviews in English) via computer, due to technicality.
Chapter 6

Comparison
Chapter 6 - Comparison

Introduction

This chapter consists of two parts which explain the system of AE&T in the UK and the KSA, and the similarities and differences between them. The first part is concerned with university accounting education, while the second part discusses the role of professional bodies in each country with regard to professional training and professional practice and CPE. The data were collected from the documents of universities in the UK and the KSA which are selected as sites in this study and also from the ICAEW and the SOCPA.

6.1.: University Accounting Education

This part consists of two sections, 6.1 and 6.2. In the first, the researcher will describe accounting degree in the universities (the sites) in the UK and the KSA. The second will analyse the similarities and differences between the two systems.

6.1.1. The programme of university accounting education in the UK

6.1.1.1. BA Finance, Accounting and Management (University of Nottingham)

This three year degree provides students with a comprehensive undergraduate education in finance and accounting, coupled with a fully-integrated understanding of the theory and practice of management in different organisations. In particular, the degree provides a strong interdisciplinary core of material in accounting and finance theory and practice, focusing upon the modern firm and its financial environment (F, AM, Nottingham, 2003).

Around their core of modules in Finance and Accounting, Economics, Organizational Behaviour, Information Technology, Law and Quantitative Analysis, students in years two and three of Finance, Accounting & Management additionally assemble a suite of optional modules to suit their own particular academic and career interests and requirements. This may involve taking optional modules offered either by the Business School by a
wide range of other departments across the university (see Table 6.1, F, AM, Nottingham, 2003).

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**Intended learning outcomes:**

ILOs have been developed to reflect the following points of reference:

- University's Mission Statement.
- University's and the School's learning and teaching strategy.
- Qualifications Framework.
- Professional Accreditation Requirements.
QAA Subject Benchmark Statement (F,AM, University of Nottingham, 2003). This means that ILOs reflect different view points of academics and practitioners.

**Teaching Methods:**
In this degree, the majority of teaching is delivered through lectures, supported by tutorials, seminars, computer laboratory sessions, case study classes and online resources as appropriate (F,AM, University of Nottingham, 2003).

**Assessment Methods:**
In this degree, assessment procedures across modules vary considerably. Some modules are assessed wholly by formal examination, some wholly by coursework, and many via a combination of examination and coursework components. The nature of coursework assignments also varies considerably, and includes individual essays, group and individual projects, case studies and assessed presentations. (See the programme of A,FM in University of Nottingham).

**Professional recognition and exemption**
The F,AM degree provides an excellent foundation for students seeking to progress to a qualification as a professional accountant. Each of the professional accounting bodies – ICAEW, CIMA, ACCA and CIPFA – currently grant some exemptions from their professional examinations to students who have a business-related degree, and advice and support in obtaining such exceptions is made available to all undergraduates in the Business School (F,AM, University of Nottingham, 2003).

**Work placement:**
There is no work placement in B.A in F,AM as will be discussed more fully in 7.5.1.
6.1.1.2 BA Accounting and Financial Management (University of Sheffield):
Accounting and Financial Management plays a major role in all organisations. Its courses explore the way in which accounting informs decisions in organisations and the impact on which the use of accounting information systems can have on various aspects of organizational life. A study of accounting within its organizational context is central to the accounting degree at Sheffield (AFM, University of Sheffield, 2003).

The teaching of accounting involves two main strands – a command of the techniques of financial accounting and management accounting and a critical approach to their uses and limitations. The basic techniques of financial and management accounting are taught throughout the degree. Techniques for managing finance and the relationship between finance and accounting are studied at levels 2 and 3 (see Table 6.2).

Intended learning outcomes:
ILOs have been developed to reflect the following points of reference:
University's Mission Statement.
University's and the School's learning and teaching strategy.
Qualifications Framework.
Professional Accreditation Requirements.
QAA Subject Benchmark Statement (AFM, University of Sheffield, 2003).
This means that ILOs reflect different viewpoints of academics and practitioners.
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<td>MGT</td>
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<td>MGT355</td>
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**Teaching Methods:**

Development of the learning outcomes is promoted through the following teaching and learning methods:

Lectures are used throughout the programme in order to impart essential knowledge. Tutorials are staff–led for groups of approximately sixteen students and are used throughout the programme for development of the skills and other attributes. Tutorials are also arranged between a tutor and an individual student in order to clarify a particular problem experienced by that student in the understanding of material or in the process of preparation for a
group tutorial or an assessment. The amount of independent study broadly expected for each unit is variable and is clearly set out in the course information. Group work is used as an important part of some units in the programme (AFM, University of Sheffield, 2003). This express a variety of teaching methods which support students to achieve a variety of ILOs as will be explained in 7.3.1.

Assessment Methods:
Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods:

Assessment is by course work and examination in proportions that vary according to the needs of particular modules which will be explained fully in 7.4.1.

Each assessment method used is related to the learning outcomes required for modules: essays, individual reports, group reports, peer group assessment, portfolios, formal reports and unseen examinations (AFM, University of Sheffield, 2003).

Professional recognition and exemptions:
Professional bodies keep reviewing their requirements and the extent of the exemptions they are willing to offer. Many students will be able to gain exemption from some examinations of the ICAEW. Additionally, students graduating with the single honours degree in Accounting & Financial Management should be able to obtain exemptions from the ACCA, CIMA and CIPFA (AFM, University of Sheffield, 2003).

Work placement
There is no work placement in AFM as will be discussed more fully in 7.5.1.
6.1.1.3. BSc Accounting and Financial Management  
(Loughborough University)

This degree programme aims to produce high quality graduates with the knowledge, skills and understanding for effective and valued careers in the accounting and financial management professions, or other management situations, including consultancy. The university's links with industry, professional firms and accounting bodies ensure that the programme is relevant, practical and constantly updated. (AFM, Loughborough, 2003).

This degree programme consists of four years. In the first two years, students will receive a thorough grounding in the major disciplines of accounting and financial management, together with the legal, economic and organisational contexts in which accountants and financial managers operate. In the final year, students will study accounting and financial management subjects at an advanced level, drawing on experiences from their placement in the third year (see Table 6.3).

Intended learning outcomes:
ILOs have been developed to reflect the following points of reference:

University's Mission Statement.

University's and the School's learning & teaching strategy.

Qualifications Framework.

Professional Accreditation Requirements.

QAA Subject Benchmark Statement (AFM, Loughborough University, 2003). This confirms that students need to achieve a variety of ILOs.

Teaching Methods:

The Business School provides a rich diversity of teaching and learning experiences, including lectures supported by notes, slides, video material, visiting speakers, and computer presentations, as well as problem-solving workshops and seminars based on pre-prepared material. Students participate in off-campus visits, syndicate discussion groups, supervised computer sessions and in-class presentations. Self-teaching is encouraged through use of the library and the development of data acquisition and
computer skills. Most subjects support learning with tutorials in small groups of 10 to 15 students, and some of these are streamed according to prior qualifications in mathematics and economics (AFM, Loughborough University, 2003).

Assessment Methods:
Modules are assessed by a mixture of coursework and written examination. The most common mix is 25% coursework and 75% written examination, while some modules have a 50% coursework weighting and a few are 100% coursework. Coursework assessment is based on a variety of tasks including individual essays, work on problem sheets, class tests, contributions in tutorials, group reports, group work on simulations, presentations and computer-based projects (AFM, Loughborough, 2003). A variety of assessment methods reflects that a single method cannot assess all ILOs which is confirmed by studies such as Granleese, 1996, and Adler and Milne, 1997 see 7.4.1.

Professional recognition and exemptions:
This programme is accredited by ACCA, CIMA, CIPFA, ICAEW, and ICAS. Consequently, the graduates can claim exemptions from some examinations of these professional accounting bodies (AFM, Loughborough University, 2003).

Professional Placement:
There is a work placement, students spend their third year in a professional placement. There is a full-time administrator supporting the sandwich placement programme. In addition, a programme of seminars is provided to help students prepare for their placement year (AFM, Loughborough University, 2003).
### Table 6.3: BSc. Accounting and Financial Management-Loughborough

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(Third Year)

I. Thick Sandwich Programme, Candidates will undertake industrial or professional training, or
II. Full-time programme, Candidates will study at an approved institution abroad.

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The content of accounting modules in the UK universities:

In exploring the content of the modules of accounting and finance in these degrees in the UK universities, the researcher found all these degrees concentrated on management accounting and financial accounting. The content of the modules in these degrees reflects the aim and objectives of the programmes. So, in exploring the content, the researcher found that:
Chapter 6 - Comparison

The degrees in Loughborough and Sheffield have the same strategy with regard to financial accounting. They divided this subject into three courses to cover different topics at different levels. While, the degree programme in Nottingham only includes financial accounting once in its programme.

With regard to management accounting, these degrees have different strategies. Loughborough concentrates on management accounting and control to produce different topics like decision making and control, decision context. In Nottingham, management accounting is presented by different levels as shown in Table 6.1. to introduce a variety of topics for example, develops skills in the computational aspects of management accounting and explores the relevance…etc. Sheffield introduces management accounting as introduction and basic to the students.

Finally, these degrees present financial management using different strategies. Loughborough produces this course to cover internal control, structure and control in divisionalised companies,…etc. Nottingham and Sheffield, present this course to explain the theories and techniques in financial, which can be used for financial decision making within an organisation.

Financial Accounting

Comparison of the financial accounting modules across the three universities reveals a number of broad similarities, although there are differences of structure and emphasis. Both Loughborough and Sheffield divide their accounting coverage into three modules, whereas there is no indication of any such structural division in Nottingham. Sheffield’s ‘Introduction 1’ and ‘Introduction 2’ appear to correspond broadly to Loughborough’s ‘Fundamentals’, while what Sheffield calls its ‘Advanced’ module contains material covered variously in the Intermediate and Advanced modules at Loughborough, as will be discussed below.

All three universities begin with an introduction to the concepts of financial accounting, and all three place early emphasis on what they variously call
'preparation of financial statements' (Loughborough) 'account reporting' (Nottingham) and 'construction of financial accounts'. Loughborough and (Sheffield), moreover, explicitly highlight the technical skills of book-keeping/record-keeping. Another topic common among the three universities is analysis/interpretation of financial statements, which Loughborough places among the 'fundamentals', while for Sheffield it is part of 'Introduction 2'. The list of topics covered in Loughborough's 'fundamentals' course is much more detailed than in the other universities investigated, and this mentions numerous topics not explicitly referred to elsewhere; for example, use of computer accounting packages, revenue/cost recognition, fixed assets and depreciation, to name a few. The fact that these are not explicitly named in the other two syllabuses does not necessarily mean they are not covered. However, it is difficult to know from these lists what other universities may encompass within broad headings such as 'accounting reports' or 'technical skills'. Similarly, although only Nottingham explicitly mentions ratio analysis, other universities may cover it in the context of 'interpretation'.

At the intermediate level, it is less easy to see correspondence between the three courses, although Loughborough's 'Accounting for groups' appears to have a counterpart in Sheffield's Advanced course.

The only other issue explicitly referred to by all three universities is accounting standards: 'standard setting process' (Loughborough), 'accounting standards' (Nottingham), 'harmonisation of standards' (Sheffield). Both Loughborough and Sheffield locate this issue in their advanced modules. Other topics in the advanced module on which there is some correspondence are Loughborough's 'current developments', which seems similar to Nottingham's 'contemporary issues', and 'price charge', which is mentioned by both Loughborough and Sheffield.

In addition to these similarities, there is a number of differences. Nottingham's 'policy selection' has no obvious counterpart in the other universities; nor does Loughborough's focus on the legal and institutional framework, or on financial reporting in other countries. It is also noticeable
that Sheffield repeatedly emphasises its focus on practical/technical skills, while at the Advanced level, Loughborough appears to introduce a more theoretical, reflective emphasis, with terms such as 'research', 'conceptual framework' and 'critical evaluation'.

**Management Accounting**

The modules labelled Management Accounting show fewer points of similarity than those labelled Financial Accounting. Indeed, only two of the mentioned components are clearly common to all three universities: budgeting and costing issues. In Loughborough, these appear in two separate modules; in Nottingham and Sheffield they are covered in the introductory level module.

Two of the universities, Loughborough and Sheffield, explicitly refer to strategy ('Strategic management accounting', 'strategy') which Nottingham does not, although it is conceivable that this is covered by the level 3 focus on organisational theory and its implications for management accounting. What Loughborough calls 'Performance measures' may be included in Sheffield under 'Tools and techniques'.

Beyond these, however, it is difficult to find correspondence between the modules. Loughborough highlights decision context, including the time horizon. It also mentions advanced manufacturing technology, and management accounting in divisionalised companies. None of these are explicitly indicated by the other universities. Nottingham appears unique in its focus on historical and social background (in MAD 111). Sheffield, meanwhile, draws attention to the 'hot' contemporary issues of corporate social responsibility and sustainable development, with their accounting implications.

Overall, the modules highlighted cover a broad range of theoretical issues and practical techniques which aim to produce not simply competent practitioners, but also reflective professionals with an understanding of the contextual issues that interact with their practice.
Financial Management

Whilst all three modules selected under the category of Financial Management address issues of financial decision-making in companies, they appear to differ in their relative practical or theoretical emphasis. The Nottingham module appears to be the most theoretical, focusing as it does on 'introducing theories and techniques'. The Sheffield module, like Nottingham's, highlights corporate financial decision making: 'management of corporate finance', 'capital structure', 'investment' (compare Nottingham's 'particular emphasis' on 'corporate investment and financing'). However Sheffield emphasises a balance of the theoretical, empirical and practical. The most practical module, however, is Loughborough's, which is wholly case-based, the relevant theory having been acquired in previous modules. In this connection, it is interesting to note that 'sources of finance', which Sheffield mentions in relation to its Financial Management module, is covered in Loughborough in the 'Fundamentals of Financial Accounting' module referred to previously. This example illustrates the difficulty of comparison when the same issue is introduced by different universities in differently labelled modules, and perhaps at different levels of the course.

Comparison among accounting degree in the UK universities

Although all these degrees were accredited by the ICAEW, they have different programmes, as stated previously. There is agreement in the viewpoints of course leaders in these degrees that the accreditation is not helpful to students to achieve ILOs, as will be explained fully in 7.7.2.

The curriculum in these degrees is designed according to ILOs. This will reflect alignment between ILOs and a curriculum as will be seen in 7.2.1.

The differences in curricula in these degrees lead to differences in teaching methods and assessment methods, because the educators align these elements of learning contexts with each other as will be shown in 7.6.3.
Only Loughborough University Business School (AFM) includes in the programme a work placement, which is compulsory. Work placement is very important and beneficial for students, because it supports students to achieve some of the ILOs and makes the students more employable, as will be discussed in 7.5.2.

Sheffield and Nottingham, do not offer work placement, because of the large number of students who cannot find places in companies, as will be discussed in 7.5.1. However, the pilot study showed that, with some universities, work placements are compulsory, whereas with others they are optional, such as in De Montford and Derby universities as explained in .5.7.3.

6.1.2. The programme of university accounting education in KSA

6.1.2.1. BS Accounting and Management Information Systems (King Fahad University of Petroleum and Mineral)(KFUPM):

This department aims to provide students with a good academic, technical professional basis from which to pursue a career in accounting and management information systems or from which to progress to further study and a potential academic career in accounting and management information systems. It seeks to provide students with the skills necessary to apply knowledge in the organisations and business in which they are employed, to provide students with a solid basis on which they can adapt to changing techniques and practices in the professional world, and to attract and retain qualified students with the talents necessary to successfully complete their chosen degree programmes (KFUPM, 2003). The course structure is shown in Table 6.4.
Table 6.4: BS Accounting & Management Information Systems-King Fahad

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester 1</th>
<th>Credit</th>
<th>Code</th>
<th>Semester 2</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL001</td>
<td>Preparatory English I</td>
<td>8</td>
<td>ENGL002</td>
<td>Preparatory English II</td>
<td>8</td>
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<tr>
<td>MATH001</td>
<td>Preparatory Math I</td>
<td>4</td>
<td>MATH002</td>
<td>Preparatory Math II</td>
<td>4</td>
</tr>
<tr>
<td>ME001</td>
<td>Preparatory Shop I</td>
<td>1</td>
<td>ME002</td>
<td>Preparatory Shop II</td>
<td>1</td>
</tr>
<tr>
<td>PE001</td>
<td>Prep. Physical Education I</td>
<td>1</td>
<td>PE002</td>
<td>Prep. Physical Education II</td>
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</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Code</th>
<th>Semester 1</th>
<th>Credit</th>
<th>Code</th>
<th>Semester 2</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE100</td>
<td>Intro. To Technology</td>
<td>3</td>
<td>ECON101</td>
<td>Principles of Economics I</td>
<td>3</td>
</tr>
<tr>
<td>ENGL010</td>
<td>English Composition I</td>
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<td>ENGL102</td>
<td>English Composition II</td>
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<tr>
<td>IAS111</td>
<td>Beliefs and its Consequences</td>
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<td>MIS215</td>
<td>Principles of MIS</td>
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</tr>
<tr>
<td>MIS105</td>
<td>Intro. To Computer Applications</td>
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<td>MATH132</td>
<td>Mathematics for Mgt II</td>
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</tr>
<tr>
<td>MATH131</td>
<td>Mathematics for Management I</td>
<td>3</td>
<td>IAS101</td>
<td>Practical Grammar</td>
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<tr>
<td>PE101</td>
<td>Physical Education I</td>
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<td>ACCT201</td>
<td>Principles of Accounting I</td>
<td>3</td>
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<tr>
<td></td>
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<td></td>
<td></td>
<td>Physical Education II</td>
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<tr>
<th>Code</th>
<th>Semester 1</th>
<th>Credit</th>
<th>Code</th>
<th>Semester 2</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>ACCT202</td>
<td>Principles of Accounting II</td>
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<td>ACCT301</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ECON202</td>
<td>Principles of Economics II</td>
<td>3</td>
<td>MGT210</td>
<td>Business</td>
<td>3</td>
</tr>
<tr>
<td>ENGL214</td>
<td>Technical Reporting Writing</td>
<td>3</td>
<td>OM202</td>
<td>Stat Methods for Management</td>
<td>3</td>
</tr>
<tr>
<td>MIS301</td>
<td>Business System Analysis &amp; Design</td>
<td>3</td>
<td>OM210</td>
<td>Production</td>
<td>3</td>
</tr>
<tr>
<td>IAS211</td>
<td>Ethics in Islam</td>
<td>2</td>
<td>FIN301</td>
<td>Financial Management I</td>
<td>3</td>
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<td>OM201</td>
<td>State Methods for Management I</td>
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<td>IAS201</td>
<td>Objective Writing</td>
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Summer Session: Accounting Cooperative Work

<table>
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<tr>
<th>Code</th>
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<th>Code</th>
<th>Semester 2</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>ACCT300</td>
<td>Accounting Information Systems</td>
<td>3</td>
<td>ACCT401</td>
<td>Cost Accounting</td>
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<tr>
<td>ACCT302</td>
<td>Intermediate Accounting II</td>
<td>3</td>
<td>ACCT403</td>
<td>Advanced Accounting</td>
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</tr>
<tr>
<td>MGT301</td>
<td>Principles of Management II</td>
<td>3</td>
<td>ACCT404</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>FIN302</td>
<td>Financial Management II</td>
<td>3</td>
<td>MGT311</td>
<td>Legal Environment</td>
<td>3</td>
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<tr>
<td>MKT301</td>
<td>Principles of Marketing</td>
<td>3</td>
<td>IAS301</td>
<td>Literary Styles</td>
<td>2</td>
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<tr>
<td>IAS311</td>
<td>Islamic Shareah</td>
<td>2</td>
<td></td>
<td>Elective I</td>
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Summer Session: Accounting Cooperative Work

<table>
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<tr>
<th>Code</th>
<th>Semester 1</th>
<th>Credit</th>
<th>Code</th>
<th>Semester 2</th>
<th>Credit</th>
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<tbody>
<tr>
<td>ACCT351</td>
<td>Continuation of Co-operative Work</td>
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<tr>
<td>ACCT402</td>
<td>Managerial Accounting</td>
<td>3</td>
<td>IAS4</td>
<td>IAS Elective</td>
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<tr>
<td>MGT410</td>
<td>Organizational Behavior</td>
<td>3</td>
<td>MGT448</td>
<td>Project Feasibility Study</td>
<td>3</td>
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<td>MGT449</td>
<td>Business Policy</td>
<td>3</td>
<td></td>
<td>Elective II</td>
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</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester 1</th>
<th>Credit</th>
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<tbody>
<tr>
<td>ACCT351</td>
<td>Continuation of Co-operative Work</td>
<td>9</td>
</tr>
</tbody>
</table>

169
Teaching methods:
There is a variety of teaching methods such as lectures, discussion, seminars, tutorials, and presentations. The department conforms to the system of USA according to The Association to Advance Collegiate Schools of Business (AACSB) standards, the programme of KFUPM is accredited by AACSB in 2002.

Assessment methods:
A variety of methods is used to help students to achieve the aims of the degree, such as examinations, term papers, presentations and computer-based projects as will be discussed in 7.4.1.

Accreditation:
The programme in this department is not accredited by the SOCPA, but the programme in the College of Industrial Administration conforms to AACSB standards as mentioned above.

Work placement:
There is a work placement, arranged in coordination with the firms in the area.

6.1.2.2. BA in Accounting (King Abdul Aziz University)(KAU):
This department aims to improve knowledge in accounting and auditing to serve society. Also this department participates in the training of accountants in different sectors, and qualifies graduates in the fields of accounting and auditing which are important in the business environment (KAU, 2003).

The course structure is shown in Table 6.5.

Teaching methods:
The main method is the lecture. Accounting educators in this department depend on explanations, discussion, cases, exercises and homework to complement the lectures as will be discussed more fully in 7.3.1

Assessment methods:
The main method is examination at the end of each semester. Sometimes, accounting educators use participation and quizzes as will be discussed in 7.4.1.
Accreditation:
This programme is not accredited by the SOCPA.

Work placement
There is no work placement in this department. However, students in the accounting department of KAU practise 60 hour in some accounting offices, see 7.5.1.

Table 6.5: BA in Accounting in King Abdul Aziz University

<table>
<thead>
<tr>
<th>Code</th>
<th>Modules</th>
<th>Credits</th>
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<tbody>
<tr>
<td>Acct. 101</td>
<td>Principles of Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 102</td>
<td>Principles of Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 200</td>
<td>Principles of Scientific</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 231</td>
<td>Governmental Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 271</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 372</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 351</td>
<td>Cost Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 373</td>
<td>Advanced Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 442</td>
<td>Tax Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 341</td>
<td>Zakat Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 352</td>
<td>Cost Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 361</td>
<td>Auditing I</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 454</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 453</td>
<td>Accounting Information System</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 432</td>
<td>Accounting for Special Organizations</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 443</td>
<td>Accounting System in Islam</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 474</td>
<td>Advanced Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 481</td>
<td>Computerized Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 462</td>
<td>Auditing II</td>
<td>3</td>
</tr>
<tr>
<td>Acct. 475</td>
<td>Accounting Theory</td>
<td>3</td>
</tr>
</tbody>
</table>
6.1.2.3. BA in Accounting (King Saud University) (KSU):

The Accounting Department's major objective is to provide students in accounting and auditing. The accounting curriculum is designed to meet the needs of the student in planning a career in public and private sectors as well as in public accounting. There are many opportunities for the graduate accountant, but the graduate accountant is encouraged to join a public accounting firm which offers services such as auditing, tax and Zakat, and management advice (KSU, 2003). The programme outline is shown in Table 6.6.

Teaching methods:
The main teaching method is the lecture. Educators depend on different methods as assistance to the lectures as will be seen in 7.3.1.

Assessment methods:
Attendance and active participation account for 10-20 percent of the assessment. Two mid-term exams make up 30% and Quizzes make up 10%. In the fourth year, students do only one mid-term examination and submit a term paper accounting for 20% of the total mark. Assignments (usually students are required to use accounting software and submit their work in an electronic form like disquettes) account for 10% the Final Examination counts for 40-50%.

Accreditation:
This degree, likes all accounting degrees in the KSA, is not accredited by the SOCPA.

Work placement:
There is no work placement in this degree.
<table>
<thead>
<tr>
<th>Courses required by the university</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skills of language(2), Editing(2), English language(3), Introduction to Islamic Culture(2), Society &amp; Islam(2), Economic System in Islam(2)</td>
<td>15</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>College requirements</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ECON110</td>
<td>Principles of Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECON120</td>
<td>Principles of Microeconomics</td>
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</tr>
<tr>
<td>FIN230</td>
<td>Principles of Finance</td>
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<tr>
<td>ACC120</td>
<td>Principles of Financial Accounting</td>
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<tr>
<td>ACC231</td>
<td>Principles of Managerial Accounting</td>
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</tr>
<tr>
<td>LAW356</td>
<td>Saudi Business Law</td>
<td>3</td>
</tr>
<tr>
<td>MANG111</td>
<td>Principles of Management &amp; Organisation</td>
<td>3</td>
</tr>
<tr>
<td>MANG240</td>
<td>Organisational Behaviour</td>
<td>3</td>
</tr>
<tr>
<td>MANG231</td>
<td>Business Communication</td>
<td>3</td>
</tr>
<tr>
<td>MKT120</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>MIS110</td>
<td>Introduction to Technology</td>
<td>3</td>
</tr>
<tr>
<td>MIS231</td>
<td>Introduction to Computer Concepts &amp; Programming</td>
<td>3</td>
</tr>
<tr>
<td>MIS242</td>
<td>Introduction to Management Information System</td>
<td>3</td>
</tr>
<tr>
<td>PROD241</td>
<td>Production &amp; Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>MATH111</td>
<td>Mathematics for Social Sciences I</td>
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<tr>
<td>STAT124</td>
<td>Business Statistics I</td>
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<tr>
<td>MATH122</td>
<td>Mathematics for Social Sciences II</td>
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<tr>
<td>ACC240</td>
<td>Intermediate Accounting I</td>
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<tr>
<td>ACC350</td>
<td>Intermediate Accounting II</td>
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</tr>
<tr>
<td>ACC241</td>
<td>Cost Accounting</td>
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</tr>
<tr>
<td>ACC362</td>
<td>Internal Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACC364</td>
<td>Accounting for Government &amp; Non-Profit Organisations</td>
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<tr>
<td>ACC360</td>
<td>Advanced Financial Accounting</td>
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<tr>
<td>ACC361</td>
<td>Advanced Managerial Accounting</td>
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<tr>
<td>ACC353</td>
<td>Accounting Information Systems</td>
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<td>ACC471</td>
<td>Special Topics in Accounting</td>
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<tr>
<td>ACC365</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACC355</td>
<td>Accounting for Zakat &amp; Taxation</td>
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<td>ACC485</td>
<td>Accounting Theory</td>
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<td>ACC482</td>
<td>Auditing</td>
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<td>Feasibility Study</td>
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<td>ACC480</td>
<td>International Accounting</td>
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<td>ACC354</td>
<td>Data-Base Systems and Applications in Accounting</td>
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<td>ACC484</td>
<td>SOCPA Examination</td>
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<td>ACC477</td>
<td>Internship in Accounting (Has not been approved yet)</td>
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</tr>
<tr>
<td>ACC490</td>
<td>Research Seminar in Accounting</td>
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</table>
The Content of Accounting Modules in the KSA Universities:
All accounting programmes in the KSA universities contain the following modules: principles of accounting, intermediate accounting, cost accounting, internal auditing, auditing, accounting for government, accounting theory, managerial accounting.

However, there are some modules in KSU and KAU, but not in KFUPM, such as tax accounting and zakat accounting, which are very important to accounting students who wish to sit the CPA exam in the SOCPA after graduating as will be shown in Table 6.10. These modules (accounting for zakat and taxation) cover the system of taxation in KSA with regard to foreign firms, and the system of zakat in KSA with regard to Saudi firms. KFUPM teaches the students about zakat and Saudi tax as part of advanced accounting.

KFUPM and KSU offer international accounting, while KAU does not. KFUPM and KAU have accounting information system, while KSU does not.

The content of the modules of accounting programmes in Saudi universities confirmed that accounting educators in these universities explain to their students the outline syllabus of SOCPA but not in more detail as will be discussed in 7.2.4.

Comparison among the KSA universities:
In spite of the fact that Saudi universities are controlled by the Council of Higher Education, which was established in 1994 (Ministry of Higher education, 1995), every university has an independent policy.

From these sites the researcher finds that KFUPM is different from KSU and KAU for the following reasons:
1. The programme in KFUPM is accredited by AACSB in the USA. KSU and KAU accounting programmes are not accredited. None of these programmes are accredited by an accounting professional body in the
KSA, because the SOCPA has no standards that assess the programmes in the accounting departments in KSA universities.

"According to article (19) of the CPA's recognitions SOCPA is entrusted with specific duties and accreditation of the programmes of accounting in the universities is not one of these duties" (interviewee from SOCPA).

The researcher found the only link between these departments and the SOCPA was that some accounting educators were members of various committees (SOCPA, 2003). Such weak linkage is not helpful to their graduates or students. From the interviews, it was learned that standards are expected to be issued in future for programmes of accounting departments in the Arab Gulf, which would provide a means of accreditation to these departments.

"Later, the commission of Arab Gulf will issue standards that relate to the accounting programmes" (interviewee from KSU who is head of accounting department and general secretary of this commission).

2. The programme in KFUPM is taught in the English language, whilst those in KSU and KAU are taught in the Arabic language.
3. The programme in KFUPM aims to prepare its students for oil companies and others, whilst the programmes in KSU and KAU prepare their students for Saudi firms and government entities.
4. There is a strong link between KFUPM and USA universities. In contrast, KSU and KAU have strong links with Arab universities.
5. In KFUPM, there is work placement, as was seen in Table 6.4, but in the accounting departments in KSU and KAU there is no work placement.

Although the heads of accounting departments in Saudi universities qualified in UK universities, the system in these departments is influenced by the system of the USA as a results of the system having been designed by the first Saudi academics who qualified by the US universities. In addition to that the changes and improvements in AE&T in the KSA happened slowly as discussed earlier in the efforts to improve AE&T in the KSA (see 3.2.1.2).
Accounting Degree in the UK and the KSA Universities:
The documents of universities in the UK and the KSA show a variety of accounting degrees in these universities as a result of each university being an independent institute.

Accounting degrees in the UK universities are accredited by some professional accounting bodies like ACCA, CIMA and ICAEW, which give their graduates some exemptions from some of their examinations, whilst accounting degrees in the KSA universities are not accredited, because there is only one professional accounting body in the KSA (SOCPA) which has no standards for accrediting university accounting programmes as discussed earlier.

However, KFUPM was in December 2002 accredited by AACSB in the USA (KFUPM, 2003). This recognition from AACSB will not reflect the Saudi business environment, because the standards of AACSB are American.

A variety of teaching methods were used in the UK universities (e.g. lectures, tutorials, etc..) according to the needs of the curriculum, whilst in accounting degrees in KSU and KAU universities, teaching is dominated by the lecture method. The limited use of other teaching methods has little impact on students, because they are used to lectures. Rules are set by the universities with respect to the teaching methods, and accounting educators must apply them; they do not have autonomy in the choice of teaching methods. This means that the teaching methods in accounting degrees in KSU and KAU universities are selected according to the rules of the university, not the content of the curriculum. As a result, there is no alignment.

With regard to assessment methods, there were many different methods used in accounting degrees in the UK universities (e.g. examinations, course work, etc.). In contrast, in two of the accounting departments in the KSA universities, assessment is dominated by examinations at the end of each semester, although KFUPM uses a variety of assessment methods, such as term
papers. It has no evidence which refer to the alignment between the elements of the learning context as indicated above.

Table 6.7 Comparison between the UK and the KSA accounting degrees:

<table>
<thead>
<tr>
<th>Universities</th>
<th>UK universities</th>
<th>Saudi universities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Loughborough</td>
<td>Sheffield</td>
</tr>
<tr>
<td>ILOs</td>
<td>Determined by different ways</td>
<td>Determined by different ways</td>
</tr>
<tr>
<td>Curriculum</td>
<td>Designed according to ILOs.</td>
<td>Designed according to ILOs.</td>
</tr>
<tr>
<td>Teaching Methods</td>
<td>A variety</td>
<td>A variety</td>
</tr>
<tr>
<td>Assessment methods</td>
<td>A variety</td>
<td>A variety</td>
</tr>
<tr>
<td>Work placement</td>
<td>Compulsory One year</td>
<td>No work placement</td>
</tr>
<tr>
<td>Accreditation</td>
<td>Accredited by different professional bodies(e.g. ICAEW)</td>
<td>Accredited by different professional bodies(e.g. ICAEW)</td>
</tr>
</tbody>
</table>

Source: the documents of these universities.

Summary:

There are many differences between accounting degrees in the UK and the KSA, for many reasons, such as the experience in the UK universities, and the fact that the system in the KSA follows the system of the USA (SOCPA, 2003). The differences in these degrees can have an influence on the achievement of ILOs. In the UK, ILOs are influenced by the standards in the UK such as the QAA benchmark, and requirements of professional bodies such as ICAEW (Loughborough University, 2003; University of Sheffield, 2003; University of Nottingham, 2003). However, for accounting degrees in the KSA, ILOs are determined only by the department (KAU, 2003; KSU, 2003).
With regard to the curriculum, that in the UK is designed according to ILOs, whilst in the KSA the curriculum is designed by the educators of the departments (discussed more fully in Ch. 7).

In the UK accounting degrees, the educators depend on different kinds of teaching methods and assessment methods. In contrast, in the KSA departments (except KFUPM) the educators use only one teaching method - that is the lecture, which is the main method, and examinations at the end of each semester. However, they sometimes use other methods to support the main method (see for more details Ch. 7)

It is difficult to see whether all these degrees in the UK have the same process. There are differences between them in the curriculum and they have different teaching methods and assessment methods. The accounting degree in Loughborough includes work placement. However, the other two universities do not. Also in the KSA, the researcher found that the programme in KFUPM incorporated work placement (KFUPM, 2003), while the other two KSA degrees do not include a work placement. The importance of work placement as part of an accounting degree to support students to achieve some ILOs will be explained more fully in 7.5. Accounting degrees in the KSA are not accredited by the SOCPA, because the SOCPA has no standards to accredit accounting programmes.

6.2. The Role of the Professional Accounting Bodies

It is difficult to make a comparison between two professional accounting bodies, especially when one is in a developed country, like the ICAEW which was established in 1888, and the other is in a developing country, like the SOCPA, which was established in 1992. This comparison is confined to those aspects relating to AE&T in these professional bodies, which will serve the aim and objectives of this study.

This part consists of two sections, 6.2.1 and 6.2.2. The first will examine the accounting professional bodies (ICAEW and SOCPA) selected for this study.
with regard to the issues relating to ACAs and CPAs, while the second considers their role in CPE.

6.2.1. ACAs in the ICAEW and CPAs in the SOCPA:

There is a substantial difference between the two bodies with regard to preparing ACAs or CPAs, in that the ICAEW grants ACA, while the SOCPA grants CPA, like the AICPA in the USA. In addition, the process to qualify accountants professionally is different in these two systems (Karreman, 2002).

In the ICAEW, there are two conditions to become an ACA, as follows:

Three years’ training at least in one of the training firms authorised by the ICAEW, and the passing of examinations in taught courses embracing the Professional Stage and the Advanced Stage: these comprise six subjects, each of which is tested in a three-hour written examination, as shown in Table 6.8. As part of the Professional Stage, trainees will also need to sit examinations in company and commercial law.

These are computer-based assessments, which the trainee can sit in the office at any time, although the trainee will need to have passed both before he/she goes on to the Advanced Stage (ICAEW, 2003).

<table>
<thead>
<tr>
<th>Accounting</th>
<th>Audit &amp; Assurance</th>
<th>Financial Reporting</th>
<th>Taxation</th>
<th>Business Management</th>
<th>Business Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 hours</td>
<td>3 hours</td>
<td>3 hours</td>
<td>3 hours</td>
<td>3 hours</td>
<td>3 hours</td>
</tr>
<tr>
<td>25% multiple choice</td>
<td>30% short from questions</td>
<td>25% multiple choice</td>
<td>25% short from questions</td>
<td>35% multiple choice</td>
<td></td>
</tr>
<tr>
<td>75% written test</td>
<td>75% written test</td>
<td>75% written test</td>
<td>75% written test</td>
<td>65% written test</td>
<td></td>
</tr>
</tbody>
</table>

Source: (ICAEW, 2003)

Advanced Stage: This stage builds on the knowledge the trainees have acquired so far, and tests their abilities to think around the subject, and apply the principles to specific scenarios. There are two elements, see Table 6.9
Table 6.9. Examinations of the Advanced Stage

<table>
<thead>
<tr>
<th>TATC1</th>
<th>TATC2</th>
<th>ACS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Environment</strong></td>
<td><strong>Business Life-Cycle</strong></td>
<td><strong>Advance Case Study</strong></td>
</tr>
<tr>
<td>3 ½ hours 100% written test</td>
<td>3 ½ hours 100% written test</td>
<td>4 hours 100% written test</td>
</tr>
</tbody>
</table>

Source: (ICAEW, 2003).

These examinations take place during training contract in the firm that is authorised by the ICAEW. Most trainees (92%) studying to become ACAs are graduates, but only 4% are accounting graduates (Marriott and Marriott, 2002); it is possible to enter training with a number of professional qualifications. Students regularly enter training with degrees in Business Studies, Geography, History, English, Engineering and Economics, as well as Accounting. In fact, virtually all subjects are represented in the graduate intake. Those with A-levels or equivalent, the AAT qualification or an overseas qualification are also eligible to apply for a training contract as in Figure 6.1. If a trainee begins training with A-levels or equivalent, the AAT or an overseas qualification, training will usually last three to five years (ICAEW, 2003).

In the SOCPA, those who sit CPA examinations must be accounting graduates or equivalent (SOCPA, 2003) as in Figure 6.2. Therefore the numbers of persons who have CPA from the SOCPA are limited as shown in Table 6.12. To be a CPA, it is necessary to be a member of SOCPA [which means to have a CPA certificate and be an accounting graduate and have trained for at least three years in any office or firm that is authorised by SOCPA or public sector units according to conditions of SOCPA] (SOCPA, 2003). The examinations, which embrace accounting, auditing, zakat and tax income, business law and jurisprudence are undertaken in four days, as shown in Tables 6.10 and 6.11.

The syllabus of ICAEW and SOCPA are in agreement with IFAC which requires its member bodies to cover the subject content to include accounting, finance, etc.

*The syllabus of the professional body needs to cover all the subject content listed in this Standard. In addition, the subjects and elements of the program may be integrated, for
example, incorporating aspects of IT knowledge in specific accounting courses” (IFAC, IES 2, 2003, p. 44).

Table 6.10. The period of CPA exam in SOCPA.

<table>
<thead>
<tr>
<th>The day</th>
<th>The first period</th>
<th>The second period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Subject</td>
<td>Time</td>
</tr>
<tr>
<td>Sat</td>
<td>Accounting first paper multiple choice questions</td>
<td>8-12</td>
</tr>
<tr>
<td>Sun</td>
<td>Accounting second paper written test</td>
<td>8-12</td>
</tr>
<tr>
<td>Mon</td>
<td>Auditing first paper multiple choice questions</td>
<td>9-12</td>
</tr>
<tr>
<td>Tue</td>
<td>Zakat and Tax Income</td>
<td>9-12</td>
</tr>
</tbody>
</table>

Source: (SOCPA, 2003).

It is recognised that training in the firm is confined in the SOCPA to those who need to become CPAs (SOCPA, 2003).

In the ICAEW, the number of training years under contract in the firms is different according to the trainees’ qualifications (three–five years) as mentioned before in more detail in 2.2.

The ICAEW and SOCPA are in agreement with IFAC with regard to the period of training in the firm.

"The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond undergraduate, e.g., masters) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement" (IFAC, IES 5, p. 68).

They also agree with IFAC with regard to the final assessment of accountants before qualifying them as professional accountants. These professional
bodies depend on a variety of assessment methods to evaluate the competence of accountants. They depend on various examinations to assess the knowledge of accountants and they depend on training to assess their skills. This means that these professional bodies combine examinations and training to determine the competence of accountants, as required by IFAC.

"It should test underpinning theoretical knowledge as well as the practical application of knowledge" (IFAC, IES 6, 2003, p. 74).

"This final assessment needs to cover enough of the body of professional knowledge, professional skills, and professional values, ethics and attitudes necessary to demonstrate that the individual has the capabilities and competence to qualify as a professional accountant" (IFAC, IES 6, 2003, p. 78)

Table 6.11. Assessment methods of CPA examinations

<table>
<thead>
<tr>
<th>Subject</th>
<th>Multiple choice questions</th>
<th>Written test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Time in minutes</td>
<td>Number of questions</td>
</tr>
<tr>
<td>Accounting</td>
<td>240</td>
<td>90</td>
</tr>
<tr>
<td>Auditing</td>
<td>180</td>
<td>90</td>
</tr>
<tr>
<td>Zakat and Tax Income</td>
<td>108</td>
<td>54</td>
</tr>
<tr>
<td>Jurisprudence &amp; Business law</td>
<td>72</td>
<td>36</td>
</tr>
</tbody>
</table>

Source: (SOCPA, 2003)

Table 6.12. Numbers of accountants who have CPA from SOCPA

<table>
<thead>
<tr>
<th>YEAR</th>
<th>NUMBER of CPAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>4</td>
</tr>
<tr>
<td>1995</td>
<td>18</td>
</tr>
<tr>
<td>1996</td>
<td>27</td>
</tr>
<tr>
<td>1997</td>
<td>22</td>
</tr>
<tr>
<td>1998</td>
<td>28</td>
</tr>
<tr>
<td>1999</td>
<td>22</td>
</tr>
<tr>
<td>2000</td>
<td>16</td>
</tr>
<tr>
<td>2001</td>
<td>18</td>
</tr>
<tr>
<td>2002</td>
<td>11</td>
</tr>
<tr>
<td>2003</td>
<td>17</td>
</tr>
<tr>
<td>2004</td>
<td>13</td>
</tr>
<tr>
<td>TOTAL</td>
<td>196</td>
</tr>
</tbody>
</table>

Source: (SOCPA, 2005)
Chapter 6 - Comparison

Figure 6.1 the model of AE&T in the UK

Figure 6.2 the model of AE&T in the KSA
Chapter 6 - Comparison

The ICAEW and SOCPA agree with IFAC which sees that the responsibility for the final assessment still remains with its member bodies and it sees that member bodies use different methods.

"The responsibility for the final assessment still remains with the member bodies whose qualifications will be awarded" (IFAC, IES 6, 2003, p. 76).

"Because of the diversity of capabilities and competences being evaluated, IFAC members need to use a variety of assessment methods, as appropriate" (IFAC, IES 6, 2003, p. 77)

There is a difference in assessment in these two professional bodies. In ICAEW there are two levels of assessment to make sure the trainee is progressing effectively, as we have seen.

First comes the Professional Stage, where the trainee will sit six papers and two developed assessments. During his/her last year, the trainee will face the Advanced Stage assessments. There are two advanced papers, along with an advanced case study (ICAEW, 2003). In SOCPA, the assessment includes two kinds in each of five subjects: firstly, multiple choice questions, which account for 60% of each paper; secondly, written test questions, which account for 40% of each paper (SOCPA, 2003).

From this comparison, accountants who have ACA from the ICAEW follow a clear process which consists of training in the firm, preparing and studying in private sector colleges and sitting the examinations of ICAEW during a years' contract. Any trainee who wishes to become an ACA must apply to the training firm, which makes a training contract for three years at least. During this period, the trainees study and learn in the private sector such as BPP, FTC, etc., which teach the courses that cover the syllabus of the ICAEW. These courses are determined by the ICAEW and are under its supervision. In addition, the trainees take the examinations in the ICAEW in the same period (ICAEW, 2003; BPP, 2003). In contrast, any trainee who wishes to become CPA does not follow a clear process, because the candidate can sit CPA exams before or after training. He can also prepare for the examinations of SOCPA (SOCPA, 2003).
Each training material includes a discussion of the objectives and elements of the topic, a sufficient explanation of each element, and its connection to the relevant professional standards. It also includes problems and application cases. The SOCPA started to conduct the course in 1995, but these courses are optional to the trainees and are not compulsory as in BPP or FTC, which prepare accounting trainees for the examinations of ICAEW. Also, these courses are taken in the SOCPA, not in private sector colleges as in BPP. In the SOCPA, the CPA examinations are held twice a year (SOCPA, 2003).

Table 6.13. The differences between the ICAEW and the SOCPA with regard to ACA or CPA Status

<table>
<thead>
<tr>
<th></th>
<th>SOCPA</th>
<th>ICAEW</th>
</tr>
</thead>
<tbody>
<tr>
<td>The name of certificate</td>
<td>CPA</td>
<td>ACA</td>
</tr>
<tr>
<td>Training in the firm</td>
<td>Before or after exams</td>
<td>Training contract during the period of the examination</td>
</tr>
<tr>
<td>Preparing and studying to the examination of the professional body</td>
<td>By courses which are presented by SOCPA</td>
<td>By courses which are taken in the private sector college during the period of the training and examinations</td>
</tr>
<tr>
<td>Kind of preparation and study</td>
<td>Optional</td>
<td>Compulsory</td>
</tr>
<tr>
<td>Period of training in the firm</td>
<td>Three years</td>
<td>Three years or more, depending on the qualification of the trainees.</td>
</tr>
<tr>
<td>The kind of trainees</td>
<td>Accounting graduates or equivalent</td>
<td>A variety (graduates in different subjects, A-level, AAT qualification, etc)</td>
</tr>
</tbody>
</table>

Source: (SOCPA, ICAEW, 2003).
Summary:
The documents of these professional bodies show the process and the conditions that the trainees must follow to become ACAs or CPAs. These processes differ in the ICAEW and the SOCPA. As pointed out earlier, the process in the SOCPA applies the same system as in the USA, so there are many differences from the ICAEW.

The trainees in the SOCPA must be accounting graduates or equivalent whilst, in the ICAEW, the trainees can be graduates in accounting or any subject, or may have the A-level, AAT qualification, etc. On the other hand, in the SOCPA the trainees can sit the CPA examination before or after training in the firm, while in the ICAEW, the trainees must apply in the training firm, so they must have a training contract. In this period, the trainees have to take the examinations of the ICAEW. During the same period, they must take courses in a private sector college to prepare them for these examinations. In the SOCPA, the trainees should take some courses that help them to pass the examinations of the SOCPA. These courses are taken in the SOCPA, which are optional. The trainees in the SOCPA who pass the CPA examination will not be CPAs until they have finished at least three years in the training firm, whilst in the ICAEW, the trainees who have finished the period of the training and studying and passed the examinations will need to apply to the ICAEW to be ACAs. The ICAEW and SOCPA, agree with IFAC with regard to the standards for qualifying accountants professionally, because they are member bodies in IFAC.

6.2.2. CPE in the ICAEW and in the SOCPA:
Despite the differences in these professional bodies with regard to preparing trainees to become members in these professional bodies, there are some similarities and differences in the policy regarding CPE in these professional bodies, to maintain members' competence (Al-Rowita, 2002).

A great similarity exists between these professional bodies with regard to their policies on CPE (the need for CPE activities, and a points system) because, in
Chapter 6 - Comparison

the SOCPA, Article (2/1) of Education and Training Committee Work Procedures states that the committee shall prepare, develop and conduct CPE courses. Therefore, the SOCPA's Secretariat-general prepared a proposal for the rules that organise the CPE programme. This proposal was based upon comprehensive study of the rules followed in the USA, the UK and IFAC. The committee discussed the proposal in many meetings and redrafted it with respect to the comments made. After being approved by the committee, the proposal was sent to the SOCPA members and to members of universities' staff to obtain their comments. Then the final draft was prepared and submitted to the SOCPA Board. The Board issued its decision No. 3/2 dated 11.09.1419H corresponding to 29.12.1997 approving the rules as effective from 01.01.1999 (SOCPA, 2003, p. 3).

The ICAEW and the SOCPA, which are member bodies of IFAC, are obligated to apply the standard of CPD (IES 7) effective from 1st January 2006 which was established by IFAC in 2004.

"This Standard prescribes that member bodies implement a continuing professional development (CPD) requirement as an integral component of a professional accountant's continued membership"(IFAC, IES 7, 2004, p. 1)

"Member bodies should require all professional accountants to develop and maintain competence relevant and appropriate to their work and professional responsibilities. The responsibility for developing and maintaining competence rests primarily with each professional accountant"(IFAC, IES 7, 2004, p. 3).

"All professional accountants have an obligation to develop and maintain their professional competence, relevant to the nature of their work and professional responsibilities. This obligation applies to all professional accountants, irrespective of whether they are involved in traditional accounting fields or other areas"(IFAC, IES 7, 2004, p. 3).

6.2.2.1. What are the kind of CPE:

In the SOCPA and the ICAEW, CPE is divided into structured and unstructured activities. Structured CPE can be achieved through interaction with other individuals (not necessarily other members), whilst unstructured CPE will normally be achieved through private reading and study. It will usually be undertaken as part of a regular and gradual development programme.
IFAC (2004) used the terms CPD or CPE to include those kinds of CPE that support ACAs or CPAs to maintain their competence.

"CPD is an extension of the education process that led to qualification as a professional accountant. The professional knowledge, professional skills, and professional values, ethics and attitudes gained by the time of qualification continue to develop and are refined appropriately for the professional activities and responsibilities of the individual" (IFAC, IES 7, 2004, p. 3).

6.2.2.2. Who should undertake CPE and how to assess CPE:

In the ICAEW, those who need to undertake the CPE programmes are defined as follows:

1) Members applying for a practising certificate, who have not held one in the last four years, are required to sign a declaration to state that they have complied with the CPE Guidelines for two years prior to the application. Members should note that they may be asked to provide their CPE records in support of this.

2) Members applying for Fellowship (seeking advancement) following the tenth anniversary of their admission to membership. When applying for Fellowship, members will be required to confirm that they have complied with these Guidelines on an annual basis. They may also be asked to submit their CPE records for all, or part, of their period of membership.

3) All partners and qualified staff (any person who is to be responsible for supervising professional members in a training organisation, whatever their professional qualification and regardless of when they qualified) counting towards the student quota of the office, or involved in the supervision of approved practical experience, are required to undertake and record CPE in accordance with the CPE Guidelines.

4) A member or non-member working in one or more of the reserved areas of audit, investment business and insolvency in a firm registered/authorized/licensed by the Institute (ICAEW, 2004).
To help in judging and assessing CPE achievement, a points system is recommended. A reasonable target can be expressed as an average of 150 points year on year, with three points being recorded for each hour of structured CPE and one point for each hour of unstructured activity.

Those members for whom CPE is compulsory should observe this recommendation and should aim to achieve at least 40% of their CPE (60 points) through structured activities.

Employees who are involved in audit work, unless to a minimal extent, should endeavour to obtain at least 75 points in relevant CPE, of which at least 40% (30 points) is structured. Licensed Insolvency Practitioners are required to undertake a minimum of 50 hours relevant CPE per annum (including at least 25 hours structured CPE, 75 points) as a condition of licence renewal (ICAEW, 2003).

While in SOCPA:

1) Any full member, licensed to practise the profession, should complete 300 CPE points every three years, provided the number of training points for any one year is not less than 65.

2) Any full member, not licensed to practice the profession, should complete 180 CPE points every three years, providing training points for any one year is not less than 50.

3) Anyone who has passed the SOCPA fellowship examinations and who is not a member of SOCPA, should complete 180 CPE points every three years, provided that the number of training points for any one year is not less than 50.

4) Any category, other than mentioned in (1,2,3) above, if required to satisfy the CPE requirements, should complete 180 CPE points every three years,
provided that the number of training points for any one year is not less than 50 (SOCPA, 2003).

In these two professional bodies, all members must undertake CPE, in accordance with the standard of IFAC, as mentioned previously. Although, these professional bodies depend on a points system to assess CPE activities, they are different in the number of points required every year. The standard of IFAC only requires that professional accountants measure CPE activities, without specifying how this is to be done.

"Professional accountants are required to measure learning activities or outcomes to meet the member body's CPD requirements. Learning activity can be measured in terms of effort or time spent, or through a valid assessment method which measures competence achieved or developed" (IFAC, IES 7, 2004, p. 5).

6.2.2.3. Achieving CPE:

In the SOCPA, the key principle in all programmes of CPE is to maintain the competence of its members, which includes the areas of accounting, auditing, zakat and income tax, jurisprudence, and business law. In addition, there are programmes relating to computers, professional behaviour, behavioural sciences, statistics and management (SOCPA, 2003). In contrast, the ICAEW does not determine any specific fields for CPE programmes (ICAEW, 2003) because of the wide range of professional activities of its membership and their firms. It leaves them to decide the relevance and usefulness of any CPE programmes according to their own circumstances.

"The Institute does not accredit CPE courses or providers and members are free to choose courses which are applicable to their records". (CPE Guidelines, ICAEW, 2004, p. 6).

The ICAEW does not accredit any courses, meetings, seminars, lectures, etc., for CPE. Members who consider that a particular event they have attended has been useful for their purposes may award themselves three structured CPE points for each hour of attendance (ICAEW, 2003).
Chapter 6 - Comparison

The standard of IFAC is very flexible for its member bodies on this point. IFAC has left it to the professional bodies to decide on a method that they think is suitable for their members.

"Some member bodies may choose to develop requirements or other guidance regarding which types of CPD activities are considered professionally relevant. Other member bodies may choose to rely on the professional judgment of individual members to make decisions on the relevance of CPD activities. Others may choose to set requirements in certain areas, and allow members the flexibility to choose relevant learning activities in other areas. Member bodies may prescribe specific or additional CPD for members working in specialist areas or areas of high risk to the public" (IFAC, IES 7, 2004, p. 4).

6.2.2.4. Recording and Reporting:

In the ICAEW, members for whom CPE is compulsory, will be required to maintain their own annual record of CPE undertaken and be able, when required, to confirm to the ICAEW that they have complied annually with the CPE Guidelines. If this has not been the case, it will be up to the individuals to explain the reasons behind this. In addition, members should be prepared to explain the relevance of their CPE activities to their professional development. Members who undertake CPE, even though for them it is not compulsory, will still be expected to record their compliance with the CPE Guidelines on an annual basis and, if necessary, be able to provide details of CPE undertaken and explain the relevance of that CPE to their professional development (ICAEW, 2004, p.3).

The rule in the SOCPA is that members for whom CPE is compulsory will be required to maintain their own records of CPE every five years. Every five years is better than one year, because the extent of the period gives flexibility to ACAs or CPAs to select activities and programmes that are suitable to their work and interests, but it is important that there is a limit regulation regarding the number of points that must be completed yearly by CPAs (Al-Rowita, 2002, p.19).

The standard of IFAC (2004) determined that its member bodies need to require their members to be responsible to appropriate records and documents related to their CPD.
“Professional accountants are responsible to retain appropriate records and documents related to their CPD and, upon request by the member body, provide sufficient evidence to demonstrate their compliance with the requirements of the member body”(IFAC, IES 7, 2004, p. 5).

6.2.2.5. Exemptions from CPE:

With regard to exemptions from CPE activities, in the SOCPA the rules grant exemption to the member in the presence of any of the circumstances laid down in the rules, such as the member is staying in a foreign country, health circumstances, etc., whilst in the ICAEW, there is no policy which determines the reasons for exemption from CPE activities. IFAC did not refer to any exemption, but it required its member bodies to consider what is relevant and appropriate for professional accountants in circumstances such as career breaks and retirement.

“In setting the requirement for CPD, member bodies will need to consider what is relevant and appropriate for professional accountants in circumstances such as career breaks and retirement”(IFAC, IES 7, 2004, p. 4).

Table 6.14 comparison between SOCPA and ICAEW with regard to CPE

<table>
<thead>
<tr>
<th>CPE</th>
<th>SOCPA</th>
<th>ICAEW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Who needs to undertake CPE activities</td>
<td>Members and non-members</td>
<td>Members and non-members</td>
</tr>
<tr>
<td>Assessing and Judging</td>
<td>Achieving Points System</td>
<td>Achieving Points System</td>
</tr>
<tr>
<td>Reporting and Recording</td>
<td>Every Five Years</td>
<td>Every Year</td>
</tr>
<tr>
<td>Achieving CPE</td>
<td>Determined</td>
<td>Not determined</td>
</tr>
<tr>
<td>Exemptions</td>
<td>There are exemptions</td>
<td>There are no exemptions</td>
</tr>
</tbody>
</table>

Sources: (ICAEW and SOCPA, 2004).

In spite of some differences between the ICAEW and the SOCPA with regard to CPE policies, they will apply the same policy of CPE, because they are member bodies of IFAC. IFAC established (IES 7) which becomes effective on 1st January 2006, for all IFAC’ member bodies (see http://www.ifac.org/Members/Downloads/IES_7.pdf).
Summary:
It is easy to say that there is much similarity between the ICAEW and the SOCPA with regard to the issues of CPE programmes because the SOCPA rules that organise the CPE programmes followed the rules of ICAEW in the UK (SOCPA, 2003 and Al-Rowita, 2002).

In these two professional bodies, the CPE programmes are divided into structured and unstructured. The CPE programmes are compulsory for the members of these professional bodies, consistent with IFAC. Also, they are compulsory for some non-members in some situations.

These professional bodies see CPE as the best way to maintain the competence of their members to practise accounting. They depend on a points system to assess the CPE activities. The SOCPA concentrates on the subjects that relate to the syllabus of the CPA examination, while the ICAEW does not determine any fields for CPE programmes, because it recognizes the wide range of professional activities of its membership (ICAEW, 2003). The ICAEW therefore allows members and their firms to decide the relevance and usefulness of CPE programmes to their own circumstances.

For the members of ICAEW, CPE is compulsory, and they will be required to maintain their annual record of CPE undertaken and be able, when required, to confirm to the ICAEW that they have complied annually, while the members in the SOCPA for whom CPE is compulsory, will be required to maintain their own record of CPE every five years.

The ICAEW obliges members or non-members (who must undertake CPE) to maintain their CPE documents for at least ten years. The system of CPE in the ICAEW does not specify reasons for exempting its members or non-members from the CPE, whilst the system of CPE in the SOCPA provides for the possibility of members and non-members being exempted from CPE programmes under some circumstances (Al-Rowita, 2002).
Chapter 6 - Comparison

IFAC required its member bodies to consider what is relevant and appropriate for professional accountants in circumstances such as career breaks and retirement.

The ICAEW and SOCPA must apply the standard of IFAC (IES 7) as of the 1st January 2006.

Conclusion:
This chapter has analysed the documents to determine the similarities and differences between AE&T in the UK and the KSA, which covers the three stages that were specified on the initial model as shown in Figure 4.5. This means this chapter has contributed to some of the aims of the research, because it answers the first key question:

What are the main differences and similarities between AE&T in the UK and the KSA? Why do these differences and similarities exist?.

These questions were divided into several sub-questions, which are:

What are the main differences and similarities between university accounting education in the UK and the KSA to achieve ILOs? Why?

What are the main differences and similarities between the ICAEW and the SOCPA to produce ACAs and CPAs? Why?

What are the main differences and similarities between ACAs in ICAEW in the UK and CPAs in SOCPA in the KSA in terms of CPE? Why?

This chapter covers all these issues. This means the chapter has achieved the first part of the aim of this study. The second part will be to build a model of AE&T to produce effective accounting practitioners by analytical comparative study. For this purpose, the researcher will use a cross-case approach to analyse the findings of interviews, conducted with different sites within the UK and the KSA.
Chapter 7

Analysis of Findings of University Accounting Education
Introduction:
This chapter aims to report the qualitative findings and draw comparisons across different units of analysis, including the findings of university accounting education aimed at producing accounting graduates. Cross-case analysis was used to be general and flexible, and a comparison was made between these two units. This chapter examines the findings related to the first stage, university accounting education, which includes the elements of the learning context in the UK and the KSA universities. It also examines the role of alignment in achieving the ILOs.

7.1. The intended learning outcomes (ILOs)
Intended learning outcomes (ILOs) are more or less statements of what a student should be able to do as a result of completing a course, or part of a course. Many authors (e.g. Rowntree, 1977; and Jackson, 1976) have argued persuasively for the specification and use of ILOs for the organisation of teaching and the facilitation of learning. Therefore, the starting point for any contemporary approach to the planning of teaching and learning must lay considerable stress on the setting of ILOs. Also ILOs make educational purposes clearer, assist in the selection of teaching and assessment methods, facilitate communication about the course, help the teacher organise his/her own ideas, improve course monitoring and evaluation, and help in a variety of other ways.

The following section presents the results of the analysis conducted in this research.

7.1.1. The ILOs were determined:
In an investigation into the determination of ILOs, the UK universities showed that their ILOs were determined in different ways, such as through using different benchmarks such as QAA benchmark. This result concurs with the documents that were collected from these departments as shown in Chapter 6 (6.1.1, p. 155).
Chapter 7 – Analysis of findings of University Accounting Education

Moreover, as an interviewee commented:

"It was a combination of benchmark statement, the requirements of the various bodies from whom we get exemption from professional exams and the university's sort of high level ILOs." (Interviewee from Loughborough University).

The UK universities take account of some of the requirements of ICAEW when they determine ILOs, because their programmes are accredited by the ICAEW.

"...some universities in the UK were accredited by the ICAEW because they were up to the ICAEW standards..." (Interviewee from ICAEW)

As long as the departments incorporate some requirements of professional bodies, e.g. the ICAEW, there will be a link between the degree programmes of the departments and the training programme of the professional body. In contrast, the findings of KSA universities show that there is a difference between the departments with regard to determination of ILOs. This may be due to a lack of coordination between the SOCPA and the universities. There are no standards (benchmark) by which to evaluate these programmes, and it is clear that each department can determine ILOs in the way that it believes is suitable for its aims.

"The ILOs are determined by faculty members in the accounting department, because all members are supported to cover all branches of accounting. So there are different committees that study and discuss the aim of the department, which is graduation of accountants who are able to deal with the Saudi business environment" (Interviewee from KAU)

This agrees with some Saudi studies, for example Al-Wabeel and Jomah (1996) who indicated that there is no model of accounting education in KSA universities. Thus, inconsistent results, can be expected, particularly because ILOs are determined without taking into consideration the requirements of the accounting profession (e.g. SOCPA) or any requirements as benchmarks, such as QAA in the UK. KSU indicated that it depends on both internal and external factors;

"The ILOs were determined in two ways, from inside the department and from outside (the profession itself). We always update our policy in the department with regard to our graduates" (Interviewee from KSU)
However, this does not mean that it incorporates requirements from the SOCPA as the professional body in the KSA, because the SOCPA does not accredit accounting programmes in the KSA universities, since it has no standards by which to do so.

"SOCPA is entrusted with specific duties and accreditation of the programmes of accounting in the universities is not one of these duties." (interviewee from SOCPA)

This situation will lead to problems in designing the curriculum for students who intend to progress in membership of SOCPA, because these accounting departments in the KSA universities do not know the requirements of SOCPA. The findings show that ILOs in the UK universities were determined by different requirements [QAA benchmarks, department, university and requirements of professional bodies i.e. ICAEW] (Documents of these departments), whilst in the KSA universities, ILOs were determined only by the internal decision of the department, hence there are substantial differences in the programmes of these departments. This gives rise to the need for accounting programmes in the KSA universities to be approved by the SOCPA.

7.2. Curriculum:

The curriculum should be designed according to the ILOs. So, the curriculum should be designed in the form of clear objectives which state the level of understanding required rather than simply a list of topics to be covered (Biggs, 1999, p. 26). The curriculum can be thought of as, firstly, course content and, secondly, a set of teaching strategies, methods and learning experiences as shown in Figure 7.1, so that any effect on curriculum reform, teaching, and learning can be considered as an appropriate response to changes in the business environment (Teichler, 1996).
Chapter 7 - Analysis of findings of University Accounting Education

ILOs

Figure 7.1: The curriculum as course contents, teaching methods and learning experience

The following paragraphs present the result of the analysis conducted in this research.

7.2.1. The designing of the curriculum:

Investigation into the manner in which the curriculum was designed within three universities in the UK demonstrates that there are a number of different ways in which this process is achieved. The universities try to strike a balance between the requirements of ICAEW and the viewpoints of their staff and other requirements such as QAA benchmarks.

"Yes, in the balance in accounting degree a lot of the structure was determined by what was required as the content for an accredited degree" (interviewee from University of Nottingham)

"A combination of the experience and expertise of my colleagues at the time and the professional bodies' requirements." (interviewee from Loughborough University).

This indicates that the curricula in these accounting degrees were designed according to their ILOs which were determined by the different requirements. They follow the best process in designing the curriculum as described in studies in AE&T (Gerry and Rooney, 1993; Scribner, 1995; and Cunningham, 1996) which assert the importance of designing the curriculum according to ILOs. For example, Scribner (1995) noted the implications that established programme objectives have for curriculum development. He said that programme objectives must be identified before conducting curriculum revision, and these should satisfy as many stakeholder needs as possible. So a decision must be made as to whether the accounting curriculum will be designed to meet the needs of all employers of programme graduates, or
whether the needs of a particular subset of such employers will be given priority. In contrast, the interviewees at KSA universities indicated that curricula in accounting departments in KSU and KAU were designed in a way which failed to help students to achieve ILOs because they did not design the curriculum according to ILOs. For example, KSU depends upon the programmes in business colleges within the USA.

“Our college follows one of the best Colleges of Business in the US. Many professors and experts were consulted to form our college. So the college, including the accounting department, is highly regarded in its curriculum and education system. All courses have to follow the distinguished text in the US” (interviewee from KSU)

This means that the curriculum reflects the US environment, which is different from the Saudi environment. Thus, there is incongruence between accounting departments and the SOCPA with regard to programmes and the knowledge of accounting graduates. In contrast, in KFUPM the curriculum was designed according to ILOs.

“In designing the curriculum, clear objectives for the curriculum should be stated and determined (e.g., to provide a high quality undergraduate education; then identify what we need to achieve these objectives (e.g., to provide an integrated experience to develop skills for responsible teamwork, effective communication and lifelong learning needed to prepare the graduate for successful career, to improve students’ skills through team work through team project, etc). then, we need to identify our learning objective as we mentioned before in a measurable way, and to decide the tools needed to achieve those learning outcomes” (interviewee from KFUPM)

Although KFUPM designed the curriculum according to the ILOs, it did not refer to any requirements as a benchmark or to requirements of SOCPA.

7.2.2. The impact of the curriculum on the teaching methods and assessment methods:

The analysis of the interviewees in the UK universities displays that they hold consistent views on both the impact of the curriculum on the teaching methods and the assessment methods:

“Yes, in achieving all the ILOs that has got to be your starting point for the curriculum and then colleagues add to that as they deem appropriate to that module content and the assessment method” (interviewee from Loughborough University)
"Yes, the nature of what you teach does. So in terms of what we would teach, in some of our units, we try and balance those two, and that's reflected in the assessment as well. We try to get a balanced assessment" (interviewee from University of Sheffield)

The interviewees considered that the impact arises out of the alignment between the content of the curriculum, teaching methods and assessment methods to achieve ILOs. Their responses concur with studies in higher education and accounting education (e.g. Ramsden, 1992 and Dall' Alba and Inglis, 1998). Dall' Alba and Inglis (1998) stated that:

"In discussing appropriate methods of teaching, account was taken of recent educational research on teaching and learning, and suitability of particular methods for the aims of the course" (p. 201-202)

Ramsden (1992) also indicated that the design of assessment was carried out with reference to the course aims.

These findings are to some extent consistent with the findings in the KSA universities, which also show the impact of the curriculum on the selection of teaching methods and assessment methods. KSA interviewees confirmed that there is a link between curriculum, teaching methods and assessment methods. However, in the Saudi case, the link is not as strong as it should be, due to constraining factors.

"Yes, according to the curriculum, you can select the teaching methods and assessment methods. But this is limited, because we have to follow the rules of the university" (interviewee from KAU).

It is worth noting that the interviewee from KAU indicated that there was alignment, but mentioned that it is difficult to align all the time, since there are many rules, e.g. using only lectures, and using only examinations to assess their students. This indicates that there is limited alignment among factors in the learning context in KSU and KAU.

7.2.3. The curriculum is designed to help students who intend to progress to membership of the professional body:

An investigation was undertaken to determine whether the curriculum in the UK universities is designed to help students who intend to progress to
membership of ICAEW to become ACAs, as mentioned previously, the curriculum in these accounting degrees differed somewhat. However, the curriculum does not exactly reflect the syllabus of ICAEW, except in the case of University of Newcastle (Herbert, 2005). This gives an indication that the accreditation given to these degrees does not have a substantial effect, since these departments follow only some requirements of the ICAEW.

“Well, it’s not particularly focused on the ICAEW. We do get some accreditation from them but I don’t think we feel the pressure of having to prepare students for that path” (interviewee from University of Sheffield).

“I think it is but not in quite as explicit a way as the student might realise or might expect because the ICAEW has got a very clear route through and these days one of its main forms of testing at the end. I think our sort of style of teaching helps them with but does not actually help” (interviewee from University of Nottingham).

The differences between the curriculum in UK universities and the syllabus of ICAEW give the possibility of an alignment between them, because accounting programmes in universities prepare students to become accountants. So if they need to be accountants, they need to progress into the ICAEW.

In comparison, interviewees in the KSA universities thought that the curriculum in the KSA departments could help those students who intend to progress to membership of SOCPA. KSU and KFUPM both indicated that their departments teach the standards of the Saudi profession and the US GAAP and IAS. However, this does not mean that the curriculum helps their graduates to progress to membership of the SOCPA, since the curriculum in these departments is not accredited by the SOCPA. So, there is no link between accounting departments programmes in the KSA universities and the SOCPA syllabus. Accounting graduates do not need to know the standards of the profession in the USA or other countries, but they do need to understand Saudi professional standards which exist within the SOCPA. On the other hand KAU indicated that the curriculum can help students to know the syllabus of SOCPA, but not in great detail, due to time constraints.
Chapter 7 – Analysis of findings of University Accounting Education

"...not exactly, because we have limited time and the students are loaded with other courses. Yes we teach our students all courses that are important in the CPA exam in SOCPA such as auditing, zakat and income tax, ...etc. but not in more detail." (interviewee from KAU)

7.2.4. The curriculum helps students to understand most of the issues covered in the syllabus of the professional accounting body:
The findings from the UK interviewees indicated that the curriculum does not cover completely all aspects of the syllabus of ICAEW, since the departments depend on different benchmarks to design their curriculum. They do take some requirements from the ICAEW. However, there are some graduates who do not go to the ICAEW to become ACAs.

"I would say the curriculum helps the students to understand the issues – they don't necessarily learn all the things that are required by the ICAEW examinations" (interviewee from Loughborough University).

"Well. It covers the issues of debate in accounting. So it is not quite the same as ICAEW and I would think that they prepare perhaps 40-50% of the stuff" (interviewee from University of Nottingham)

These findings are consistent with those of KSA departments which show that the curriculum in these departments helps students to understand some of the issues covered in the syllabus of SOCPA, although the curricula in these departments are not accredited by the SOCPA. Interviewees’ answers agree with their documents, which explained in more detail the courses taught in these departments.

"Yes, as mentioned before, that we teach our students the courses which are important in the SOCPA exam, but we cannot cover all the issues. In addition to that our curriculum is theory" (interviewee from KAU).

"Of course, the curriculum helps students to understand most of the issues covered in the syllabus of the SOCPA through focusing on the intermediate accounting, ...etc." (interviewee from KSU).

The curriculum in KSU and KFUPM reflects the US environment, and the curriculum in KAU reflects the Egyptian environment as explained previously in Chapter 6. This is due to the missing role of accounting departments and SOCPA with regard to accounting programmes.
In summary, the curriculum in the UK universities is designed according to ILOs, because they depend on different benchmarks. They depend on different criteria that reflect academic (e.g. SBS) and professional (e.g. ICAEW) viewpoints. Although their programmes are accredited by the ICAEW, they do not teach all the syllabus of ICAEW in detail, but their programmes help graduates to progress in the ICAEW to become ACAs. The curriculum in the KSA universities, however, is designed only by the departments, since these programmes are not accredited by the SOCPA and some "design" in the KSA is imported from the USA. However, these universities try to teach their students some of the syllabus of SOCPA in general.

7.3. Teaching Methods:
Teaching methods are an important factor in the learning context and this has a strong effect on ILOs (Davey and Haigh, 1999). Teaching methods should be selected to achieve ILOs which are difficult to be achieved by one method (Bonner, 1999). To use a variety of teaching methods which will be helpful to students in achieving ILOs, they should be aligned with the curriculum (Ramsden, 1992; and Biggs, 1999).

The following sections present the findings of analysis conducted in this study.

7.3.1 There is a variety of teaching methods:
The interviews from the UK universities affirm the existence of a variety of teaching methods as a result of a variety of ILOs, which would be difficult to achieve by one method.

"because they achieve different things in different ways." (interviewee from Loughborough University).

"We are aware that learning is not a passive process, the students need to be given opportunities to be active, to promote that kind of activity in them. The alternatives are diversity and variety of teaching and learning methods is this kind of understanding" (interviewee from University of Sheffield).

"because it depends on what you are trying to teach-you cannot teach everything in the same way" (interviewee from University of Nottingham).
They indicate that there are different ILOs which are difficult to achieve using just one method. These findings agree with the documents of these universities.

"The Business School provides a rich diversity of teaching and learning experiences, including lectures supported by high quality notes, slides, video material, visiting speakers, and computer presentations, as well as problem solving workshops and seminars based on pre-prepared material" (Loughborough University, AFM, 2003, p. 7).

"The majority of our teaching is delivered through lectures, with these supported by tutorials, seminars, computer laboratory sessions, case study classes and online resources as appropriate" (University of Nottingham, A, FM, 2003, p. 10).

"Development of the learning outcomes is promoted through the following teaching and learning methods: lectures, tutorials, independent study and group work" (University of Sheffield, AFM, 2003, p. 3).

These findings also agree with some studies (e.g. Bonner, 1999) which illustrated that none of the types of learning objectives can be achieved completely with a single teaching method. This is because no single teaching method can create the conditions necessary for acquiring a certain type of skill. Secondly, although there is some overlap of methods across ILOs, there are important differences. Bonner stated that the combination of these two insights suggests that the accounting instructor needs to employ several different teaching methods to achieve all the learning objectives of a given accounting course. Regarding the selection of a variety of teaching methods, the interviewees in the UK agreed that there is a link between what it is taught and how it is taught.

"I think it is a combination of the teaching methods and assessment methods which will enable our students to achieve the ILOs" (Interviewee from Loughborough University).

These findings indicate the importance of the alignment between the elements of the learning context.

A variety of teaching methods needs to be selected according to the content of the curriculum (alignment) because a variety of teaching methods without alignment means using teaching methods which are not suitable. This is backed up by researchers including Dall’ Alba and Inglis (1998) who indicated that, in selecting appropriate methods of teaching, account was taken of
recent educational research on teaching method and learning, and the suitability of particular methods for the aims of the course (p.201-202).

In parallel with a few other studies (Murdoch and Guy, 2002) which found that small class students scored significantly higher marks in the final examinations than did students in the large section (p.271), Loughborough University indicated that there are certain aspects which play a role in the alignment, i.e. number of students and facilities that are available. However, most studies which try to build models of AE&T (e.g. Williams et al., 1988; Wilson, 2002) have ignored these. In contrast, the findings in the KSA universities show that there is no variety of teaching methods in KSU and KAU.

"We depend on the lectures, because many considerations that are important to choose the teaching methods such as the rules of university which are compulsory, size of class and, time of lecture"(interviewee from KAU)

"Yes, in most classes, lectures are the prime method used. Some staff use some teaching methods, but they are limited"(interviewee from KSU)

Interviewees' comments on this agreed with the evidence from the documents.

"Accounting educators divided the topics of the modules on the lectures to explain the subjects"(KSU, accounting programme, p. 33).

"Lecture is the method which accounting educators use to explain and discuss subjects with students" (KAU, accounting programme, p. 19)

They also agree with some Saudi studies which referred to the teaching methods in KSA universities, especially KAU and KSU (Abdeen and Yavas, 1985; Al-Rehaily, 1992).

"The lecture method is the most common method of accounting instruction, with a lack of emphasis being placed on classroom discussions, ...."(Abdeen and Yavas, 1985, p 157).

"Staff in accounting departments in KSA universities use the lecture as the main method in explaining and discussing the topics of the course" (Al-Rehaily, 1992, 179).
This means that these universities cannot align elements of the learning context.

In KFUPM, there is a variety of teaching methods, but there is no clear alignment between curriculum and teaching methods. This is because there is disagreement between the viewpoints of educators and students in KFUPM.

"...our students are learning using the deep learning approach, because we depend on the ILOs to select the teaching methods and assessment methods..." (interviewee from KFPU)

"Educators depend on one method of explanation. Sometimes they use different methods, but we do not feel that there is alignment." (student 1 from KFUPM).

7.3.2. A variety of teaching methods is important in achieving ILOs:
The interviewees in the UK universities confirmed that a variety of teaching methods is important in achieving ILOs by alignment. Loughborough University indicates the necessity of alignment to achieve ILOs, but it highlights the importance of the efforts of students as well as material.

"but I think that achieving the ILOs is at least as much dependent of the effort of the students as on the way in which the material is delivered"(interviewee from Loughborough University).

On the other hand, Sheffield said that there is a variety of tasks which are determined by ILOs and designed according to the curriculum.

".....so self confidence comes from the students being set a variety of tasks, and then achieving them"(interviewee from University of Sheffield)

This indicates that the selection of a variety of teaching methods depends on alignment with the curriculum and ILOs. The University of Nottingham considers the selection of the best teaching methods is carried out by alignment between them and the content of the curriculum.

"Yes, because if you don't use the right teaching methods, they won't learn. They don't understand-you have to adapt the method to generate the understanding. All this will happen through alignment"(interviewee from University of Nottingham).
So there is agreement among the UK universities about the alignment of curriculum with teaching methods and achieving ILOs. This supports the studies in higher education and accounting education (Ramsden, 1992; and Biggs, 1999, Lucas, 2001) which show the importance of alignment among the elements of the learning context for achieving ILOs. For example, Lucas (2001) described a phenomenographic approach to studying accounting students in the UK and found that:

"within a phenomenographic pedagogy, assessment methods are aligned with learning objectives" (Lucas, 2001, p. 181)

Consistent with this finding, the interviewees in the KSA universities confirmed that a variety of teaching methods is important in achieving ILOs. However, they did not give any justification for this view because they did not make a conscious effort to align curriculum and teaching methods. Although KSU and KAU do not align elements of the learning context, and because of the rules and facilities of the university, interviewees do indicate that the alignment between them is very important for students to achieve ILOs.

"To help the students to achieve the ILOs, you need to align between the elements of learning context. This is not available for us as a result of the rules which must be applied" (interviewee from KAU)

"Sure, because our students must learn the skills as well as knowledge. But this requires efforts from educators to select the best method for their students. However, some difficulties prevent us from choosing that, such as the rules of the university." (interviewee from KSU)

KFUPM is like the UK universities that align elements of the learning context, and indicated that a variety of teaching methods is very important to achieve ILOs.

"Of course the variety of teaching methods is important in achieving ILOs if rationally justified, properly selected and effectively implemented by the instructor." (interviewee from KFUPM)

7.3.3. A variety of teaching methods helps students to use a deep approach to learning:
Loughborough University shows that it is difficult to separate the teaching methods and assessment methods to achieve ILOs.
"if you want them to learn in depth they do need to be encouraged to do that. I think it is a combination of the teaching methods and assessment methods that we need to have to achieve the ILOs" (interviewee from Loughborough university).

Nottingham indicates the need for alignment among the elements of the learning context to encourage the students to use a deep leaning approach.

"I think that it generates a much better understanding and a bit more critical thinking. This will happen during the alignment between the elements of learning contexts" (interviewee from University of Nottingham).

whilst Sheffield points out that these elements of the learning context are put together in alignment to help students to use a deep learning approach.

"...It asks us to put things together in that way, we have thought how teaching and learning and assessment go together..."(interviewee from University of Sheffield)

These responses are in agreement with previous studies which confirmed the importance of the alignment between factors of the learning context to encourage students to use a deep learning approach. For example, Gibbs et al., (1984) argued that students can develop sophisticated conceptions of learning tasks. Hodgson (1984) indicated that good teaching methods, including good rapport with students, encourage a deep learning approach; with more direct relevance to alignment. Similarly, the finding from KFUPM shows that a variety of teaching methods help students to use a deep learning approach.

"It could help students to develop their critical and creative thinking and increase their communication and teamwork skills"(interviewee from KFUPM).

However, this is not enough, because it needs to be aligned with the curriculum to support students to use a deep learning approach and achieve ILOs. This is confirmed by many studies in higher education (e.g. Biggs, 1993) which see that achieving of ILOs are a consequence of the interaction of students' learning and teaching context. Boyce et al., (2001) define the teaching context as including curriculum, teaching methods and assessment methods. In order to help students, it is necessary to support them to use a
deep learning approach, and to achieve this, the curriculum, teaching and assessment methods need to be aligned with the ILOs.

7.3.4. These teaching methods are aligned with the learning context:

An investigation into the alignment between curriculum and teaching methods was undertaken. The results from Loughborough give the view that the alignment between assessment methods and curriculum is direct and more important than the alignment between teaching methods and curriculum.

"I would say there is a less direct link between teaching methods and the curriculum than there is between assessment methods and the curriculum. I would say the link is more directly between the ILOs driving the content of the curriculum and the assessment methods. Teaching methods are less driven by the ILOs..." (interviewee from Loughborough).

This finding agrees with some studies (e.g. Rowntree, 1977 and Lucas, 2001) which indicate that assessment methods are possibly the most important of all the contextual variables that might affect the approaches to learning adopted by students to achieve ILOs.

Thus assessment methods may be revised to encourage students to address issues surrounding preconceptions of accounting and its relevance (Lucas, 2001, p.181).

Results from Sheffield and Nottingham show that there is alignment between curriculum, teaching methods and assessment methods, as shown in Figure 7.2.

![Diagram of alignment among elements of learning context](image)

Figure 7.2. the alignment among elements of learning context

In contrast, findings from KSU and KAU indicated that there is no alignment.
Chapter 7 – Analysis of findings of University Accounting Education

"Some considerations such as the number of students, the rules of university that do not allow us to align the curriculum, teaching methods and assessment methods" (interviewee from KAU).

"Although we sometimes use different methods, we do not know if we align teaching methods with other elements of learning context" (interviewee from KSU).

However, the interviewee from KAU revealed an awareness that aligning can help the department to be sure that the students achieve ILOs. Also the problem, according to the results from KAU, is that the rules of the university (e.g. lectures are the main teaching method, examinations held at the end are the main assessment method) do not help educators to align the factors of the learning context. They agree with Entwistle (1989) who mentioned that:

"Good teaching and freedom to learn were likely to provide a context within which a deep approach to learning could flourish, while a lack of choice, a heavy workload, and above all examinations which seemed to require the reproduction of facts pushed students towards a surface approach" (p.156).

In KFUPM, there is alignment, but it is incomplete, as explained previously. Although these departments do not align the elements of learning context, they understand that alignment is the way to help the students to be active learners and to achieve ILOs. So they agree with the UK interviewees who, in turn, support the studies in higher and accounting education (Ramsden, 1992; and Biggs, 1999; Mladenovic, 2000) which confirmed that aligning the factors of the learning context helps students to use a deep learning approach and to achieve ILOs.

In summary, a variety of teaching methods is important because of the need for alignment in the learning context. The UK universities demonstrate that alignment is the way to make a variety of teaching methods help students to use a deep learning approach and achieve ILOs. They therefore seek to align the curriculum and teaching methods. However, the KSA universities, with the exception of KFUPM, do not have a variety of teaching methods. Moreover, even in KFUPM, although there is a variety of teaching methods, the alignment is incomplete in relation to the curriculum. Worthy of note, however, is the fact that, whilst the KSU and KAU have not aligned curriculum and
teaching methods, they agree that alignment is very important to support students to use a deep learning approach and achieve ILOs.

7.4. Assessment Methods:
The assessment method, an important part of the university educational process, has an impact on students' achievement of ILOs. This element is important to the curriculum if the learning experience of students is not to be compromised (Candy et al., 1994). Some studies (Jones, 1996; and Williams et al., 1988) have recognised the need for selecting assessment methods which are consistent with ILOs. However, there is no single assessment method which could be expected to be appropriate in achieving ILOs (Granleese, 1996; and Adler and Milne, 1997). Therefore, a variety of assessment methods allows the students to demonstrate their learning more effectively by alignment with the learning context (Ramsden, 1988; Mladenovic, 2000). Scott (1997) indicated that assessment was the main way for students to demonstrate their knowledge to their teachers. On the other hand, Chalmers and Fuller (1996) mentioned that assessment serves two important functions: grading, which indicates whether students have met the course requirements; and supporting students' learning.

The following sections present the results of the analysis conducted in this research.

7.4.1. There is a variety of assessment methods:
Results from the UK universities show that the reason for using a variety of assessment methods is the same reason as for using a variety of teaching methods.

"Well, because there is a variety of learning outcomes and skills that we want to assess" (interviewee from University of Sheffield).

"The variety of assessment methods is partly driven by the achieving of ILOs and partly driven by practicalities and one of the issues..." (interviewee from Loughborough University).

"Because, what you are testing is different things, is it not? Examinations tend to test memory and your ability to write clearly and succinctly within a defined time frame and that is not always what are trying to test" (interviewee from University of Nottingham).
They indicate that there are different ILOs which are difficult to achieve using just one method. These findings agree with the documents of these universities.

"The type of assessment reflects the level and content of the module. Coursework assessment is based on a variety of tasks including individual essays, work on problem-sheets, class tests, contributions in tutorials, group reports, group presentations and computer-based projects" (Loughborough university, AFM, 2005, p. 8)

"Assessment procedures across modules vary considerably in order to permit you both choice and flexibility in your overall pattern of assessment. Some modules are assessed wholly by formal examination, some wholly by coursework, and many via a combination of examination and coursework components. The nature of coursework assignments also varies considerably, and includes individual essays, group and individual projects, case studies and assessed presentations" (University of Nottingham, A, FM, 2005, p. 12)

"Assessment is by course work and examination in propositions that vary according to the needs of particular modules" (University of Sheffield, AFM, p. 3)

These findings also agree with studies in higher education and accounting education (Cox and Miller, 1976; Adler and Milne, 1997) which report the difficulty of assessing everything by one method.

"Simply assessing an activity or task, however, is not enough" (Adler and Milne, 1997, p. 196).

Cox and Miller (1976) argued that the problems raised by traditional assessments are associated with clarifying the objectives or desired outcomes of courses, so they stated that assessment must serve not only many types of function but also many different predictive functions, and asserted the value of a profile showing individual patterns of attainment in relation to the different objectives of the course.

This gives evidence of the importance of using different assessment methods, but alignment is needed to know which is suitable, because an educator determines what he/she will teach then how to teach and how to assess the students (Ramsden, 1992). However, in the KSA universities, the findings show that, although there is a variety of assessment methods, these methods are not selected by alignment. KSU and KAU depend on examination as the main assessment method and other methods are supplementary to this.
Although KSU and KAU do not have a wide variety of assessment methods, they agree with the results of UK universities.

"Because different things are assessed. So you cannot assess every thing in the same way. But if we depend on a variety of assessment methods such as course work, this does not mean that an examination will not still be required at the end of term, which accounts for most of the marks." (Interviewee from KAU)

"Because we need to know if our students achieve all ILOs, of which there are a variety. Sometimes I ask the students to write a term paper about cost allocation, but this is very time intensive and the paper represents only 5% of the marks. So most of the marks are assessed by the exam." (Interviewee from KSU)

KFUPM has a greater variety of assessment methods, which is in agreement with the documents as shown in Chapter 6.

"Because, it is difficult to know if your students achieve ILOs or not by one method. In accounting, we find that we need to use a variety of assessment methods in order to evaluate our students, because different knowledge and skills are required." (Interviewee from KFUPM).

"Our students are evaluated by different methods which give them opportunity to present what they learn. Examination is the main method, in addition to case study and course work." (KFUPM, AIS, p. 25).

7.4.2. A variety of assessment methods is important in achieving ILOs:
The findings of interviews in the UK universities show that there is a link between the alignment in the learning context and a variety of assessment methods. The results from Loughborough University confirm this relationship between curriculum and assessment methods,

"The curriculum must be designed to achieve ILOs and means particularly assessment methods need to put enough of those in to achieve the ILOs" (Interviewee from Loughborough University).

Similarly, Sheffield and Nottingham universities emphasise the need for a variety of assessment methods as part of the process of the alignment to achieve ILOs. They confirm that the alignment in the learning context is the way to select the best assessment methods (see Figure 7.3).

"Yes, by alignment of assessment methods with curriculum and teaching methods, because there are some methods that do encourage students to use a surface approach" (Interviewee from University of Sheffield).
Chapter 7 – Analysis of findings of University Accounting Education

Their findings agree with their documents.

*Opportunities to demonstrate achievement of the programme learning outcomes are provided through the following assessment methods: essays, individual reports, group reports, peer group assessment, portfolios, formal reports and unseen examinations* (University of Sheffield, AFM, p. 4)

<table>
<thead>
<tr>
<th>ILOs</th>
<th>Curriculum</th>
<th>Teaching methods</th>
<th>Learning approach of students</th>
</tr>
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<tbody>
<tr>
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Figure 7.3.: Alignment in the learning context.

Their answers are in agreement with a numbers of studies (e.g. Ramsden, 1992; Candy et al., 1994 and Adler and Milne, 1997).

*"The choice of assessment methods should be based on the 'aims and objectives (including attitudes as well as procedural and conceptual skills) it is supposed to test"* (Ramsden, 1992, p.192)

Moreover, Candy et al., (1994) indicate that the source of assessment is important for the development of student responsibility in the learning process. Also, Adler and Milne (1997) state that:

*"There are no perfect systems of assessment, a variety of assessment methods will allow students to demonstrate their learning more effectively. To facilitate learning, assessment should be firmly integrated as part of student learning activities, rather than simply tacked on the end"* (p.196)

Inconsistent with these findings, the KSA universities revealed different approaches with regard to the relationship between a variety of assessment methods and the achievement of ILOs. KSU indicated that using a variety of assessment methods is preferable, but it gave no indication of any alignment. Whilst KAU does not use a variety of assessment methods, it indicated that to achieve ILOs by a variety of assessment methods, they would need to be aligned with the curriculum. However, KAU raised a new point, that there is direct alignment between curriculum and assessment methods.
"You know, the main thing that students need to know is how they will be assessed. So the link with assessment method will be more than with teaching methods" (interviewee from KAU).

This idea agrees with the view of an interviewee from Loughborough University.

"I would say the link is more directly between the ILOs driving the content of the curriculum and the assessment methods" (interviewee from Loughborough University).

These findings are in agreement with Ramsden (1992) who referred to the relationship between objectives of course which are part of the content of the curriculum and the assessment methods as mentioned above.

KFUPM, on the other hand, stated that a variety of assessment methods is relevant to the achievement of the ILOs,

"It is difficult to know if your students achieve ILOs or not by one method. We know the content of the curriculum and we know how we teach this to students, so we can select the best method of assessment to assist the student" (interviewee from KFUPM).

So KFUPM agrees with Nottingham and Sheffield universities. Although, KSU and KAU do not align the factors of the learning context, as a result of the policies of these universities, their answers confirm the importance of alignment for the achievement of ILOs.

"Yes, because different assessment methods have more strength. I can not claim that we depend on a variety of assessment methods which can impact on students to achieve all the ILOs, because this variety is limited and does not impact on our students" (interviewee from KSU).

"Yes, if they are aligned with curriculum.... But here, it is difficult to confirm on the alignment, because the system does not support us to align" (interviewee from KAU).

So, these results are in accord with the answers from the UK universities which support the studies of higher education and accounting education mentioned above.
7.4.3. A variety of assessment methods encourages the students to use a deep approach to learning:

The interviewees in the UK universities consider that a variety of assessment methods encourages the students to use a deep learning approach, which emphasises the importance of alignment within the learning context. Results from Loughborough University indicate that a variety of assessment methods will not necessarily encourage the students to use a deep learning approach if there is no alignment.

"Not necessarily. If you are using a variety, some assessment methods encourage what I would think of as quite superficial or surface approach learning" (interviewee from Loughborough University).

In contrast, results from Sheffield and Nottingham universities confirmed the necessity of alignment among elements of learning context to encourage their students to use a deep learning approach.

"It can do, it depends on the skill on how the work on the teaching and assessment methods are put together." (interviewee from University of Sheffield).

"Yes, they point them in the right direction. They are left on their own to do their learning. They get their classes and they get told what the assessment is and then it is down to them to sort it out" (interviewee from University of Nottingham).

These answers agree with previous studies in higher education and accounting education (Ramsden, 1992; Biggs, 1999, Mladenovic, 2000 and Byrne et al., 2002). For example, Biggs, in his model, tried to implement the objective of education by the impact on the learning approach of students, i.e. the aim that they would use a deep learning approach.

"Given its effects on learning, all assessment must be appropriately set to achieve the desired learning outcomes. An appropriate assessment is one that is aligned with the criteria set out in the course objectives"(Biggs, 1999, p.33).

"It is important to recognize the influence of assessment on the learning approach"(Byrne et al., 2002, p.30)

Consistent with these results, the KSA universities indicate that a variety of assessment methods need to be aligned to encourage the students to use a deep learning approach.
This confirms that alignment among elements in the learning context helps students to use a deep learning approach which is in agreement with many studies. For example, Dahlgren (1978) and Laurillard (1984) advise that assessment methods and excessive course material have a detrimental effect on students' approaches to learning.

Dall'Alba and Inglis (1998) also indicate that the design of assessment should be carried out with reference to the course aims and against the background of recent educational research (p.203).

7.4.4. Assessment methods are aligned with the learning context:

Regarding the alignment of assessment methods with the learning context, results from the UK universities indicated that assessment methods are aligned with the learning context. Findings from Loughborough University confirmed that teaching methods are very much driven by assessment and vice versa, and that both are driven by the ILOs.

"There is a link and sometimes it is driven by practical considerations, so the teaching method of delivery ...is driven by assessment and vice versa and that's driven by the ILOs" (interviewee in Loughborough University).

Interviewee from University of Sheffield similarly expressed the importance of the alignment according to the programme specifications. This means that the alignment runs from the determination of the ILOs through to their achievement.

"Well, because there is a variety of learning outcomes and skills that we want to assess" (interviewee from University of Sheffield).

The interviewee from the University of Nottingham put forward the view that, as both the manner of teaching and its assessment are activities which should be carried out in parallel, these are not separate issues. In contrast, the findings from KSU and KAU show that these departments do not align
curriculum, teaching method, and assessment method. KAU and KSU indicated that the rules and policy of the university are not conclusive to alignment of the learning context.

"Yes, according to the curriculum, you can select the teaching methods and assessment methods......... But this is limited, because we have to follow the rules of the University" (interviewee from KAU).

Interviewee from KSU believed that the students find difficulties in matching teaching methods and assessment methods, whilst KFUPM aligns them to facilitate the students' learning.

"To some extent, yes, because different assessments for different classes by different teachers. However, our students are not clever enough to match between the assessment method and the teaching method" (interviewee from KSU).

"The assessment methods should be aligned and consistent with the teaching methods. For example oral examination would be suitable for evaluating the student knowledge levels through a face-face-interrogative dialogue with program or course instructor..." (interviewee from KFUPM).

In summary, Universities in the UK and the KSA demonstrate that a variety of assessment methods should be part of the alignment of the learning context to support students to use a deep learning approach to achieve ILOs. These findings are consistent with the work of researchers such as Biggs (1999). In his model, he determined the factors that are in the teaching context in universities. The curriculum is stated in the form of clear objectives, which detail the level of understanding required rather than simply giving a list of topics to be covered. Assessment methods are chosen that are likely to realise those objectives; educators get students to do the things that the objectives nominate. Finally, the assessment tasks address the objectives so that it is possible to test to see if the students have learned what the objectives state they should be learning. All UK universities align elements within the learning context, while in the KSA universities, only KFUPM does so.
7.5. Work Placement:

Work placement is one of the factors that can play a significant role in achieving some ILOs. This is because it helps students to understand how they carry out the operations of accounting in practice. The role of work placement in AE&T is studied by few researchers (e.g. Richardson and Blakeney, 1998), although it has become part of a number of different programmes in some UK universities, including Loughborough and De Montfort Universities (Fowler and Tietze, 1996). Work experience undertaken as part of a course should contribute to and complement the skills and knowledge which students need for their qualification (Richardson and Blakeney, 1998).

The following sections present the outcomes of analysis conducted by the researcher.

7.5.1. Work placement is part of the programme or not:

The results from the UK universities show that work placement is not widely found in the UK universities. In Loughborough University, work placement is part of the policy of the university. In contrast, within Sheffield and Nottingham Universities, there is no work placement. This means there are different policies with regard to work placement in different UK universities. Some universities believe that work placement must be compulsory e.g. Loughborough University, others think it should be optional e.g. De Montfort University (see the pilot study in Chapter 5), and others consider it is not necessary, e.g. University of Nottingham.

Work placement is covered by few studies (e.g. Fowler and Tietze, 1996) as an element of education which has an impact upon the students in achievement of the ILOs. Work placement in Loughborough University is compulsory because AFM considers that work placement complements alignment in the learning context to achieve some of the ILOs:

“We believe work placement is good for students, it achieves some of the ILOs” (interviewee from Loughborough University)
Chapter 7 – Analysis of findings of University Accounting Education

This agrees with the document of Loughborough university.

"If you have not already had some significant professional experience, year 3 is spent on a professional or business placement" (Loughborough university, AFM, 2005, p.)

This agrees also with some researchers (e.g. Fowler and Tietze, 1996) who confirmed the importance of work placement in achieving some ILOs.

"Sandwich placements have, for a long time, formed an integral part of business undergraduate education in the UK; providing a learning experience which can only be achieved by working for a company" (Fowler and Tietze, 1996, p.30)

In contrast, Sheffield and Nottingham universities indicate that the large number of students is the reason for the absence of work placement. This justification is not enough to prevent students taking work placement during the period of studying in the department, since most UK universities, including Loughborough, have a large number of students who are responsible for finding their own work placement. Consistent with these findings, the KSA universities show that there is no work placement in KSU and KAU. This agrees with the documents of these departments. KAU indicated that the students take a few training hours in some accounting offices, but that this is not enough for a student to understand most of the accounting operations, so the accounting department has asked the university to introduce a period of a semester or one year for work placement.

"Our students take only 60 hours training in the offices of accounting which is not enough, so we ask the university to give us a semester or a year to support the students to understand the business environment" (interview from KAU).

The head of the accounting department in KSU indicated that his students would like to undertake work placement within their programme, to gain experience which would be valuable to them after graduation.

"No, because this is not in our aims. Maybe in future, because it supports our students who usually ask us about training in banks, training firms and offices especially in summer" (interviewee from KSU).
This gives an indication of the importance of work placement to students in understanding the business environment before graduation. KFUPM has work placement which is undertaken in the summer as part of the programme.

"Yes, we ask students to train in the companies as you see that in the program of the department. In the work placement, our students find opportunities to understand accounting operations which support them to overcome the difficulties in the class"(interviewee from KFUPM).

This agrees with the document of KFUPM

"From the part of the programme, students work in summer with companies which supports them to complete the hours of their programme, which help them to achieve the aim of the department."[KFUPM, AIS, p. 37].

These findings are supported by a few studies (e.g. Richardson and Blakeney, 1998) which emphasise the importance of a work placement year to students during their university studies.

"Proponents of sandwich degree courses for undergraduate accounting students suggest that a number of benefits can accrue from the students' placement year" (Richardson and Blakeney, 1998, p.101).

7.5.2. Work placement is necessary for the students to be active learners:
The findings from the UK universities concerning work placement show that the attitudes towards such a practice differ. Interviewee from Loughborough University argued that work placement builds students' confidence and hence there is good justification for work placement to complement the alignment to achieve the ILOs.

"I guess it does encourage them to be more participative, whether that is the same as active learning the students are more mature and more confident in general when they come back, they are more willing to participate, they are more focused" (interviewee from Loughborough)

This finding is supported by students who took work placement:

"It helps you for your final year. It motivates you-well it motivated me because I realised that was exactly what I wanted ...." (Student 1 from AFM UK)

and

"...after you go back to university or the department you can understand more and have more knowledge, and overcome much ambiguity in accounting..." (Student 2 from AFM UK)
In contrast, Sheffield and Nottingham universities do not provide work placement. In their opinion, the ILOs can be achieved without this.

"No, I think, in the whole degree over three years we have the emphasis on students' participation who are going to be involved, so I think we achieve that without work placement" (interviewee from University of Sheffield).

The interviewee from KFUPM indicates that accounting students have to take work placement during their studies to relate what they have learnt to what they will do professionally.

"Exactly, because work placement provides an insight into the accounting operations within the business environment. This will help students to understand accounting and make them more active learners" (interviewee from KFUPM).

7.5.3. Work placement supports the students to achieve some of the ILOs:

The results from Loughborough University indicated a strong belief in the inclusion of work placement as part of the alignment to achieve the ILOs.

"It gives them more opportunity to practise the transferable skills, the group work, independence, time management and those sorts of things in a realistic setting because you can set them pieces of course work because they have got to be active learners at work because they have got to do it" (interviewee from Loughborough University).

This result is supported by some studies (e.g. Solomon, 1974; Richardson and Blakeney, 1998) which see work placement as very important to students in subjects that need practice, such as medicine, law and accounting. These results are consistent with the results of KFUPM, which shows that work placement plays a good role in achieving some ILOs.

"Yes, because, we aim to support our students to understand accounting in depth without ambiguity. Work placement is the best way to encourage the students to achieve this aim. So they gain much knowledge and skills which are very important to accounting graduates" (interviewee from KFUPM).

The accounting department in KFUPM considers that students acquire greater and deeper knowledge as a result of work placement. Therefore, they do not face difficulties after graduation. This view is supported by the students themselves.
Chapter 7 – Analysis of findings of University Accounting Education

"I believe work placement is the best aspect of our programme. It supports us in understanding most issues in accounting and auditing" (Accounting Student 1 in KFUPM) and

"I feel that accounting is interesting after work placement. In class we deal with numbers, but not context. During work placement, we consider the meaning and the reasons for these operations" (Accounting Student 2 in KFUPM).

This result is confirmed by the department which has experience in work placement. KFUPM supports the opinion of the interviewee from Loughborough University and a few studies (e.g. Fowler and Tietze, 1996; Richardson and Blakeney, 1998) which consider that work placement complements the university programme.

In summary, these findings indicate that work placement can play a significant role in achieving some ILOs by encouraging students to understand the reality of practice. Universities such as Loughborough University and KFUPM, which have experience in work placement, indicate that work placement is part of the process of alignment, because it helps students to achieve some ILOs. However, the system in Loughborough appears to be better than in KFUPM, because the programme gives the students one year to practise different kinds of accounting and supports them when they become trainees.

7.6. Learning Approach:

Ramsden (1992) asserted the importance of the concept of approach, i.e. how students learn, to learning in teaching and learning. Ramsden (1992) noted the influence on approaches to learning of the educational environment. He defined the latter in terms of "the assessment methods, curricula and teaching methods and, to a lesser extent, the atmosphere or ethos of the course, programme of study, or institution" (Ramsden, 1992, p.65). Biggs (1987a) similarly argued the salience of the approach to learning in influencing the quality of learning outcomes. Enwistles' (1997) defines learning outcomes as "what students can demonstrate of their increases in knowledge and changes in understanding as a result of their experiences in school or college" (p.3).

Early researchers such as Marton and Saljo (1976) suggested that there are two basic learning approaches, each associated with different categories of learning outcome. According to Byrne et al. (2002, p.28), these are called
deep and surface approaches. In deep forms, students sought to understand the material, call arguments into question, and integrate new knowledge with existing schemata and their results in high-level understanding. In contrast, a surface approach, in which students seek merely to memorize facts in an unrelated manner and are constrained by the specific task, is associated with low-level understanding.

Learning approach is affected by teaching methods and assessment methods, as confirmed by interviewees. The approach to learning adopted is affected by students' perceptions of the task requirements and these are influenced by two further variables – a student's orientation to studying and the context of learning, which includes teaching methods processes, curriculum and assessment (Ramsden, 1992), see Figure 7.4.

![Figure 7.4: Student Learning in Context.](image)

The following sections present the findings of the analysis conducted in this research.

7.6.1. Approach to learning and students:
The comments of UK and KSA interviewees revealed that they did not know exactly how their students learn (surface or deep), but they described the methods that their students adopt.

"I have no idea. It is difficult" (interviewee from Loughborough University)

"Well, that depends on what you give them to do" (interviewee from University of Sheffield)
"I do not really know, it depends on the subject standard I would imagine" (interviewee from University of Nottingham)

"Indeed, it is difficult to know which approach they used" (interviewee from KSU).

"I think they try to understand the lecture most by discussing, posing some questions, giving some comments. But I do not know exactly how they learn in class" (interviewee from KAU)

The results of UK universities indicated that the learning approach is linked to different teaching methods and assessment methods and affected by them.

"Yes, although I do all this variety of teaching methods and learning methods...when I am teaching, it makes them think, it makes them reflect as to what they are doing and they have to consider, not just performing tasks..." (interviewee from University of Sheffield).

Consistent with this finding, the KSA universities show that the approach to learning is linked to different teaching methods and different assessment methods:

"Exactly, you will find a strong link between the learning approach of students and the kind of teaching methods and assessment methods..." (interviewee of KAU)

These findings are supported by the comments of accounting students.

"Of course, our learning approach is determined by these methods. So when we understand the methods adopted by educators, we know how we can learn" (Accounting Student 1 from the KSA)

"...these teaching methods and assessment methods may play either a positive or negative role in our learning approach" (Accounting Student 2 from the KSA)

These findings agree with studies in accounting education, such as that of Sharma (1997) who examined the relationship between learning approach and the learning context for second year accounting students.

"Students' learning approaches were found to be associated with their perceptions of the learning context" (Sharma, 1997, p. 143).

7.6.2. The curriculum, teaching methods and assessment methods are aligned:

In investigating the alignment among curriculum, teaching methods and assessment methods, the results from the UK universities indicated that there
is alignment among these factors in the learning context, so, they deal with them as a single entity.

"...they go together and it is better understood as a single entity." (interviewee from University of Sheffield).

Their answers concur with studies (e.g. Ramsden, 1992; Mladenovic, 2000) which indicate that elements of learning context should be aligned to achieve the ILOs.

A new point with regard to the alignment between curriculum and assessment methods was raised by an interviewee from Loughborough University. She considered that the alignment between curriculum and assessment methods is direct.

"I am saying that the assessment method is directly aligned with curriculum in terms of the ability to ensure that the students achieve the ILOs" (interviewee from Loughborough University).

However, this does not prevent alignment with teaching methods, because assessment methods are possibly the most important of all the contextual variables that might affect the approaches to learning adopted by students (e.g. Rowntree, 1977; and Lucas, 2001).

Therefore, it is important for educators to deal with these elements as one issue to help their students to use a deep learning approach and to achieve the ILOs by alignment.

In contrast, KSU and KAU indicate that there is no alignment among the factors of the learning context, because they do not give any evidence about the alignment. KAU reported many considerations which do not allow them to align curriculum, teaching methods and assessment methods, such as the rules of the university which determine the kind of teaching method and assessment method to be used.

"As I mentioned before, some considerations such as the number of students, and the rules of university do not allow us to align the curriculum, teaching methods and assessment methods" (interviewee from KAU)
However, KFUPM indicated that alignment between the elements of the learning context is the best way to enable accounting students to achieve the ILOs.

"Yes, we align the elements of the learning context to help our students to analyse the subjects to its principal ideas and components and investigate the relationship between them. They would be able to build up these ideas and re-engineer them again to develop and create new ideas. This helps them to understand the material in a better way and enhances their understanding and develops the critical thinking" (interviewee from KFUPM).

This finding agree with some accounting studies that examined the impact of alignment on the students such as that of Mladenovic (2000) whose findings are consistent with Biggs' (1996) Alignment Model. This emphasizes the importance of an alignment among specified learning outcomes, curriculum, teaching methods and assessment.

7.6.3. The alignment among curriculum, teaching methods and assessment methods allows students to demonstrate their learning more effectively:

The results from UK universities show a relationship between the alignment of learning context and learning approach. This relationship is confirmed by studies in higher and accounting education mentioned previously, such as Ramsden (1992); Biggs (1999) and Lucas (2001). These results are consistent with the result from KFUPM, which showed that alignment among curriculum, teaching methods and assessment methods allows students to demonstrate their learning more effectively (see previous quotation).

So, alignment is the way in which educators can establish whether their students achieve ILOs or not.

In summary, these findings indicate that the learning approach of students is affected by teaching methods and assessment methods. The UK universities and KFUPM align curriculum, teaching methods and assessment methods. They display alignment in the learning context, which encourages students to demonstrate their learning more effectively.
7.7. Accreditation:

"The objective of accreditation is to provide evidence of educational quality to interested parties outside the institution" (Williams et al., 1988, p. 137).

Williams (1991) mentioned that accreditation has an interactive influence on accounting education. He added,

"We believe that in addition to aiding the development and maintenance of programmes of high quality, accreditation can serve as an important tool for encouraging innovation and improvement in course content, teaching methods, and curricula." (p. 131).

This means accreditation can be used as a tool to evaluate the elements of learning context.

Bailey and Bentz (1991) discussed the importance of accreditation, which increases the responsibility of each faculty of accounting to become involved in the ongoing processes that articulate its mission: determine the characteristics and needs of the study body; define academic standards; recruit, develop and evaluate faculty; enhance and improve instruction; and encourage, support, and reward the intellectual contributions of individual faculty members. Wood and Higson (1996) said this must put pressure on higher education to take account of what professional bodies expect to be taught. So, accreditation must focus on input, process and output to be helpful to graduates.

The following sections present the result of the analysis conducted in this research.

7.7.1. The university accounting programme is accredited by professional accounting body:

With regard to the accreditation of programmes, accounting programmes within the UK universities are accredited by the ICAEW. These findings agree with the UK researchers (e.g. Wood and Higson 1996). These findings also agree with the documents.

"Yes, it was accredited through the BAAEC and only thing that I can assume is that accreditation still stands." (interviewee from Loughborough university)
"In the UK, accounting courses are accredited by the accountancy bodies so as to give students exemption from some of the later professional examinations, for example, the ICAEW grants exemptions from its foundation examination.…" (Wood and Higson 1996, p.36)

"The programme has been approved by the major professional accounting bodies in the UK and graduates receive exemptions from various examinations of these bodies" (Loughborough University, AFM, 2005).

"Professional bodies keep reviewing their requirements and the extent of the exemptions they are willing to offer" (University of Sheffield, AFM, 2005, p.9).

However, these UK universities do not believe that accreditation is necessary.

"No, it does not affect the way we develop and design the degree" (interviewee from University of Sheffield)

Conversely, accounting programmes in the KSA universities are not accredited by the SOCPA, which means that there is no link between universities and the SOCPA for those graduates who intend to progress in this manner.

"No, there are no criteria in SOCPA for accounting programmes in Saudi universities. " (interviewee from KFUPM)

"Up to now, SOCPA does not accredit our programmes. You know it was established only a few years ago. " (interviewee from KAU)

"SOCPA does not have such accreditation. There are no standards that can determine the programmes in accounting departments in Saudi universities. " (interviewee from KSU)

These findings are supported by the SOCPA, which considers that accreditation is not one of its duties.

"SOCPA is entrusted with specific duties and accreditation of the programmes of accounting in the universities is not one of these duties. " (interviewee from SOCPA).

7.7.2. The benefits of accreditation by professional accounting bodies for students:

During investigations into the benefits of accreditation, the interviewees from UK universities expressed similar opinions about such benefits. They define
accreditation as relating to granting their graduates' exemptions from some examinations.

"Well, the benefit is if they want to join that professional institute they will get some exemptions from their examinations" (interviewee from University of Sheffield).

Their findings agree with the documents of their universities.

"Finance, Accounting and Management graduates obtain exceptions from certain professional examinations set by the ACCA, ICAEW and CIMA. Exemptions are currently obtained from all five papers of the CIMA Certificate in Business Accounting, at least two Part 1 and one Part 2 papers of the ACCA's Professional Examination Scheme, and three of the ICAEW's Professional Stage papers"(University of Nottingham, F, AM, 2005, p. 13)

"Many students will be able to gain exemptions from some examinations of ICAEW"(University of Sheffield, AFM, 2005, p. 9).

In addition to this, the view from Loughborough University was that accreditation gives students some confidence when they are applying for degree programmes. However, prospective students' understanding of terminology is not accurate as they see no difference between accreditation and exemption.

"I think in terms of giving them some confidence when they are applying for degree programmes... Students see no difference between accreditation and exemption"(interviewee from Loughborough university)

These findings agree with the viewpoints of accounting students.

"What does accreditation mean to me?...It does allow me to get exemptions and I have got exemptions in business management, which I was quite happy with..."(accounting student UK)

This means the students do not understand the role of accreditation which is mentioned by researchers such as Williams (1991):

"To aiding the development and maintenance of programmes of high quality, accreditation can serve as an important tool for encouraging innovation and improvement in course content, teaching methods, and curricula." (Williams, 1991. p. 131)

Although the ICAEW recognises the accounting programmes in the UK universities, it does not discriminate in favour of graduates who hold accounting degrees.
Chapter 7 – Analysis of findings of University Accounting Education

"The majority of ACA trainees are graduates. It doesn't matter what degree you have studied, if you meet the entry requirements you are eligible to train for the ACA" (ICAEW, 2005, p. 5).

This is as a result of these accounting degrees not fulfilling all the requirements for accreditation of ICAEW.

"...well it's not particularly focused on the ICAEW. We do get some accreditation from them, but I do not think we feel the pressure of having to prepare students for the path at all...." (interviewee from Sheffield)

This view is also supported by the ICAEW:

"...the universities are independent bodies so they can teach what they want under a certain heading..." (interviewee from ICAEW)

All these views confirm the comments in previous studies in higher education and accounting education about the shortage of accreditation, because they focus on the inputs only and ignore outputs (Millard, 1983; Ademan, 1983; Clemow, 1985, Wood and Higson 1996). However, it is understood from the ICAEW with regard to this problem, that the programmes in the UK universities are not vocational, and non-accounting graduates from Oxford and Cambridge are the best. This view is supported by some researchers (e.g. Herbert, 2005) who interviewed members of ICAEW.

"They suggest that accounting graduates perform less well than non-relevant graduates and general business graduates" (Herbert, 2005, p.15)

This suggests that accreditation does not support these UK programmes and their accounting graduates. However, there is a study which was conducted by the ICAEW (2000) which found an association between good academic achievement and success in the professional bodies.

"The 1999 results are analysed by degree subject and class of graduate candidates taking the examination for first time. There is a strong correlation between good academic background and success in the professional examinations (ICAEW, 2000, p.4).

An interview was carried out in 2004 with an ACA in the UK who has an accounting degree and she said:
"I think initially in the first year of the training contract and the first year of exams, there is a big benefit for having done the accounting degree because you are in a way revising some of your knowledge and adding to it rather than starting from scratch and having to learn all the double entries, etc., from scratch with no knowledge at all, so in the initial year you do have an advantage over other people but from then on I think they do play catch-up quite quickly" (an ACA from the UK)

This agrees with accounting trainees with non-accounting degree who confirm that there are some difficulties that face them in the beginning which do not face other students with accounting degrees.

"I studied geography in university. I found some difficulties in the beginning, because of some difficult terms which carry a meaning that is not known except in the accounting environment" (accounting trainee in UK).

As for the KSA, the findings show that accounting departments in the KSA universities have a link with the SOCPA only with staff as members of SOCPA or teachers in the SOCPA to prepare accounting trainees who want to sit the CPA examinations. There is no link with regard to accounting programmes or accounting graduates who intend to progress to membership of SOCPA.

"Mostly this link relates to staff in the accounting department, as members in SOCPA committees, also we teach in the institute the trainees who need to sit the CPA exam" (interviewee from KAU)

"Most of our faculties are member of SOCPA committees" (interviewee from KSU).

Although the SOCPA does not accredit these programmes, it has made an accounting degree a condition of sitting the CPA examinations (SOCPA, 2003).

"This is stipulated by Saudi CPA's regulations to assure that holders of SOCPA fellowship certificate are qualified enough to work as CPAs" (interviewee of SOCPA)

However, the accounting programmes in KSA universities need accreditation to give a greater link between them and the SOCPA with regard to accounting graduates and programmes.

In summary, accounting programmes in the UK universities were accredited by the ICAEW which exempts their graduates from some exams. However,
Chapter 7 – Analysis of findings of University Accounting Education

the ICAEW prefers a non-accounting degree to an accounting degree (Wood and Higson, 1996, Herbert, 2005). Accounting programmes in the KSA universities, however, are not accredited by the SOCPA, since it has no requirements to accredit accounting programmes in the KSA universities. However, it only accepts those who have a degree in accounting:

However, accounting programmes need to be accredited by the SOCPA to help accounting graduates who intend to progress in the membership of SOCPA to become CPAs. The SOCPA also needs to take account of the standards of IFAC, because the SOCPA is a member of IFAC (see http://www.ifac.org/).

Conclusion:
Interview data concerning university accounting education have been analysed in relation to the propositions set out in Chapter 4. In general, the situation in the UK universities seems to be close to than that in KSA universities with regard to the recommended alignment of elements of the learning context. The KSA university educators were aware of the value of such alignment, but were constrained in practice, particularly in KSU and KAU, by university rules, which limited the range of teaching methods and forms of assessment, for example. Work placement only exists in the accounting programmes in Loughborough University and KFUPM. However, the system in Loughborough appears to be better than in KFUPM, because the programme gives the students one year to practise different kinds of accounting and supports them when they become trainees.

The UK universities had accreditation, which earned students exemptions from professional examinations, but as universities retain a large degree of autonomy, accreditation had only limited impact on their courses. In the KSA, there is no accreditation, due to the recent establishment of SOCPA and its lack of a clear role in this respect. The SOCPA needs to accredit accounting programmes in the KSA universities and needs to take account of the standards of IFAC, because the SOCPA is a member body of IFAC.
Chapter 8

Analysis of the Findings of Professional Accounting Training and Professional Accounting Practice and CPE
Introduction:
This chapter aims to report the qualitative findings and draw comparisons across different units of analysis, including two phases of AE&T aimed at producing effective accounting practitioners. Cross-case analysis was used to be general and flexible, and a comparison was made between these two countries. This chapter is divided into two sections: section 1 contains the findings related to professional accounting training; and section 2 contains the findings relating to professional accounting practice and CPE.

8.1: The analysis of the findings of professional accounting training in the UK and the KSA.
This section will examine the findings related to the second phase (professional accounting training). This includes three parts: examinations of professional accounting bodies, the training in the firms, and preparing accounting trainees for the examinations of professional accounting bodies.

Some interviews were conducted with those responsible for examinations in the ICAEW and the SOCPA, members in these professional bodies, educators in (the BPP and the SOCPA), the training firms and accounting trainees in the UK and KSA.

8.1.1: The analysis of the findings of ICAEW and SOCPA with regard to the examinations
There are different processes in the ICAEW and the SOCPA with regard to the examinations of these professional bodies. An accounting trainee who wishes to progress to membership of ICAEW must have a training contract with a training firm that is authorised by the ICAEW.

*To be a chartered accountant and use the designatory letters ACA or FCA requires: a period of at least three years training with a firm or company that is authorised by the Institute; the passing of tough examinations embracing accounting, auditing & assurance, financial reporting, taxation, business management and business finance *(ICAEW, 2003, p.17).*
However, the accounting trainee who would like to sit the CPA examinations of the SOCPA does not need to have any training contract, but he must be an accounting graduate or equivalent. However, the SOCPA does not allow an accounting trainee to progress to membership of SOCPA until he has completed three years' training in a training firm that is authorised by the SOCPA.

"Till now no training contract during CPA exam is conducted by SOCPA. However, the regulations specify the following bodies for practical experience: 1. firms duly approved by SOCPA; 2. government bodies, companies or sole proprietorships according to certain conditions stipulated in the BY-laws" (interviewee from SOCPA).

This finding agrees with the document of SOCPA which indicates that an accounting trainee must be an accounting graduate, have passed the CPA examinations and have completed at least three years training to become CPA and member in the SOCPA (SOCPA, 2004).

"To be registered as a certified Public Accountant, an applicant shall be: holder of a Bachelor's degree in Accountancy or any other equivalent Certificate as may be deemed acceptable by the competent authorities in charge of equivalency of degree (SOCPA, article (2), 2004, p. 1).

"Certified Public Accountants' offices duly approved by the Saudi Organization for Certified Public Accountants (SOCPA) herein provided for in the present Regulations and according to the conditions specified in the executive by-laws. This period of service shall be for a minimum of three years" (SOCPA, Article (2), 2004, p. 1).

Examinations in the ICAEW are taken during the period of training in the firm and studying in the private sector college, which takes three years at least. The CPA examinations in the SOCPA is taken in a week, either before or after training in the firm, see .6.2.1

The following sections present the results of the analysis conducted in this research.

8.1.1.1: Examinations of professional bodies, accounting trainees and acquisition of skills to become ACAs or CPAs:

In an investigation into the examinations of the two professional bodies, the ICAEW confirms that the competence consists of knowledge, understanding
and technical skills. A trainee can acquire skills by training in the firm. However, the examinations of ICAEW only assess the knowledge of accounting trainees.

“Well, to become an ACA you need knowledge, understanding and skills – there are three separate things and it is a mixture of examinations–assessment that is–and experience, work experience. “(interviewee from the ICAEW).

Consistent with ICAEW, the SOCPA indicates that skills are acquired through the experience and training, and examinations of CPA only test the knowledge of individuals who desire to be CPAs. These findings confirm that examinations of a professional body are only to assess accountants.

“The skills are acquired through experience and training where the trainees interact with instructors, material and with each other in daily work, considering that approved course instructors and material would focus on the procedures and controls instituted by SOCPA to ensure that the course and material are prepared, reviewed and conducted by qualified individuals “(interviewee from SOCPA).

In an investigation into the subjects of examinations in these professional bodies, the ICAEW indicated the relationship between competence and practice in these subjects. These subjects are selected to reflect the business environment in the UK.

“An examination is merely an assessment of how somebody has learnt the subject in terms of knowledge and possibly understanding but skills are workplace based and there are separate workplace rules so that you have to get much experience or at least you have to get so many hours’ experience and that is not the same as–quantity is not the same as quality, so examinations might help people with their skills in examination passes but also in report writing and those things but examinations are designed to assess somebody’s skills rather than be a way of learning skills. “(interviewee from ICAEW).

This is evidence that accounting trainees cannot take the examinations without a training contract. This confirms the alignment between training in the firm, studying in a private sector college and sitting the examination of ICAEW. In contrast, the SOCPA indicated the necessity of subjects reflecting the reality of the business environment to test the competence of CPAs.

“Generaly the objective of the examination is to “test the competence of individuals who desire to obtain the fellowship of Saudi Organization for Certified Public Accountants (SOCPA) regarding their theoretical knowledge and their ability to apply it skilfully, and the
extent of their grasp of professional responsibility and the ethical attributes that a certified public accountants should have” (interviewee from SOCPA).

However, competence consists of knowledge, understanding and technical skills (Morgan, 1997). Although the SOCPA takes account of many aspects like accounting education requirements for candidates for examination, the SOCPA does not align the training in the firm with the CPA examinations. This means that the process in the ICAEW with regard to coordination with the training firms is better than that in the SOCPA.

8.1.1.2: The requirements of ACAs or CPAs:

In an investigation into the requirements of ACAs or CPAs in these two professional accounting bodies, the findings of interviews display that there is similarity in those requirements, which are in agreement with the standards of IFAC (IES 1-6, 2003) as explained in Chapter 6 (6.2.1, p. 179)

The findings of interviews agree with the documents that were collected from these professional bodies as discussed in Chapter 6 (6.2.1, p 179). In the UK, the interviewee indicated that the ICAEW requires candidates to have passed examinations and trained for three years at least in a training firm, before they can apply to be members in the ICAEW.

"To qualify as an ACA a trainee will need to complete a training contract with an ICAEW authorised training organisation, pass the Institute exams and fulfill the work experience requirements" (ICAEW, 2004, p. 15)

"Well, at the moment there are the main ways through the assessment or examination process. That is the main one. It is not the only way—but also the firm has to supply certificates to ICAEW that the people have got basic computing skills and also that they have got a work experience log or record showing what work they have done in three years while they have been training and they have to send that to the institute" (interviewee from ICAEW).

"Well, they will pass the examination but that does not mean that they are ACAs. You only become an ACA when you become a member of the institute. So once you have passed the examination, you then have to apply for membership and not many people are turned down. I mean, most people do get membership – I would have thought over 95% of the people do get membership" (interviewee from ICAEW).

The condition that accountants must be members of ICAEW to be ACAs obligates them to undertake CPE to continue in membership.
Chapter 8 – Analysis of findings of Professional Accounting Training and professional

"There are new rules coming in CPD. Now, every member will from now on be required to sign that they have kept themselves up to date and to the standards which are needed for the job that they are doing " (interviewee from ICAEW).

Consistent with the ICAEW, the SOCPA determined the same requirements that support accounting trainees to be CPAs and maintain their competence by CPE activities. The SOCPA confirms that training in the firm is an important part of acquiring competence.

"To pass the CPA exam, the trainee must have practical experience with the bodies stated in the CPA's regulations, adhere to CPA and quality review requirements. All these together will assure the competence of an accounting trainee " (interviewee from SOCPA).

So, the interviewee highlighted the link between these requirements and membership of SOCPA, which in turn brings an obligation to CPE.

"Of course, it is not enough to pass the examinations of CPA to be competent as a CPA, but there are other requirements which are determined by the Article (2) such as the CPA's regulations must be satisfied, such as practical experience in the field of accounting with specific bodies, to be of good conduct, full capacity, adhering to CPE and quality review requirements... etc." (interviewee from SOCPA).

So, the ICAEW and the SOCPA with regard to their members reflect the alignment between professional accounting training and professional accounting practice and CPE. Also, these requirements are in agreement with the standard of IFAC (IES 7, 2004), which requires its member bodies to ensure that members of those bodies pursue to CPE as will be discussed later in 8.2.

These findings are in agreement with the answers of ACAs in the UK and CPAs in the KSA who show that they became ACAs or CPAs by meeting these requirements.

"OK, basically, I did the AFM Degree here at Loughborough and as part of that degree I had a sandwich year, which was actually out at PWC, starting my professional chartered accounting qualification and after graduation I decided that, yes, it was what I wanted to do and went back and finished my chartered accounting qualification. ....It was three years. The first year was counted as my sandwich year and so therefore it took two more years after my degree course to actually finish my qualification. I have now been there another, I think, about eight months after qualification " (an ACA from the UK)

and
"SOCPA has three conditions to qualify for membership. Firstly, one must be an accounting graduate. Secondly, the CPA examination must be passed, and finally, training of at least three years must be undertaken. So, I have an accounting degree from KSA. I worked in a company following graduation. The company sent me to SOCPA to sit the CPA exam following which I became CPA and a member of SOCPA. This was because I trained in the company for more than three years" (a CPA from the KSA).

So, these professional bodies give evidence that to maintain and develop the competence of their members, alignment is needed between professional accounting training and professional accounting practice and CPE.

Summary:
The ICAEW and the SOCPA have differences in their examinations. They also have different processes for application to become an ACA or CPA. In the ICAEW, the candidate must have a training contract of three years. In this matter, there is alignment between the training firm and the examinations of ICAEW. In the SOCPA, in contrast, there is no training contract, so a candidate can sit the CPA examinations before or after training. There is no alignment between the CPA examinations in the SOCPA and the training in the firm. The ICAEW and SOCPA have similar requirements for becoming an ACA or CPA which include: at least three years training, passing the examinations and application for membership. These requirements are in agreement with the standards of IFAC (IES 1-6, 2003). In these two professional bodies, members must undertake CPE to continue their membership and to maintain and develop their competence. So, these professional accounting bodies align professional accounting training and professional accounting practice and CPE. These professional bodies also are in agreement with IFAC (IES 7, 2004).

8.1.2. The analysis of the findings from training firms in the UK and the KSA
The competence of ACAs or CPAs consists of knowledge, understanding and technical skills (Graham, 1991). Knowledge and understanding can be implemented by learning in a university or any institute, while skills can be achieved only by training to understand how to practise accounting operations (Antonacopoulou, 1999c ). So, accounting trainees who intend to become
ACAs or CPAs have to train in the firm to develop their competence by implementing the skills that are important to practise accounting. It is difficult to practise technical skills without training (Morgan, 1997).

These sections present the results of the analysis conducted in this research:

8.1.2.1: Accounting graduates need a three-year training to become ACAs or CPAs:

In an investigation into the number of training years in the firms (UK and KSA) for graduates who wish to become ACAs or CPAs, the findings show that they need three years' training. A training firm in the UK reported that graduates need three years to learn how to handle technical difficulties.

"Some of it is technical but it is not stuff that is technical in a sense that it is very difficult, they need three years to learn it because it is technically difficult to understand – most people who enter it should be intelligent enough to understand it" (interviewee from Hacker Young firm)

So, three years gives them time to understand how they apply their knowledge. In the UK, three things need to be coordinated to prepare accounting trainees to become ACAs: the training in the firm, passing the examinations of ICAEW and studying in a private sector college to be ready for these examinations (ICAEW, 2003). So, there is alignment between the ICAEW, training firms and private sector colleges. In the KSA, accounting graduates need three years' training to become CPAs, irrespective of whether the training is before or after sitting the CPA examinations. The training firm in the KSA indicates that the trainees need three years, because accountants require practical experience in addition to theoretical knowledge to perform the requisite functions of the profession.

"To gain the practical experience every aspirant student is required to undergo three years' practical training to become a CPA" (interviewee from the training firm in the KSA).

These findings, which see that the competence of ACAs or CPAs can be completed by three years' training, agree with some researchers, such as Mangilal (2003) who considers the training in the firm is the only way for trainees to practise the skills to complete their competence.
"No organisation has a choice on whether or not to develop employees. Therefore training has nowadays became an important and required factor for maintaining and improving interpersonal and inter group collaboration" (Mangilal, 2003).

Also, these findings agree with IFAC (2003) which views training as the way for accountants to acquire skills to achieve the competence.

"These skills are not always acquired from specific courses devoted to them but, rather, from the total effect of the programme of professional accounting education as well as practical experience, and further developed through lifelong learning" (IFAC, IES 3, 2003, p. 53).

These findings support the idea that technical skills are part of the competence that is achieved by the training, because these firms indicate that accounting trainees need training to develop their competence and the ability to practise technical skills to acceptable standard. Also, these findings are supported by ACAs in the UK and CPAs in KSA, when they explained the role of the training firm in improving their competence in performing accounting operations:

"Yes, I think because we were actually auditing at the same time, when we were learning all the skills and knowledge, the firm actually allowed us to put that into practice as well" (a member of ICAEW).

And

"Yes, because the training firm in which I am working helps me to understand accounting operations and the reasons for these. Within the firm, I achieve different skills which would be difficult to gain in the university" (a member of SOCPA).

8.1.2.2: Three years' training in the firm is long enough for accounting trainees to obtain the necessary practical experience to be qualified professionally:

In an investigation into whether three years' training is enough for trainees to obtain the necessary practical experience to be professionally qualified, the findings in the training firms in the UK and the KSA show that this period is not long to understand and practise the functions in the business environment. The interviewee from Hacker Young in the UK explained that training in the firm not only helps trainees to acquire the skills, but also enables them to understand what they do in standards of accounting through different jobs in
the firm. He indicated that training in the firm can play a major role in the qualification of ACAs.

“These are the accounting standards and rules which makes it a bit more general in business environments and how business operates and I think with that hopefully they would then be able to apply it over three years and put that into general practice” (interviewee from Hacker Young firm)

Consistent with this, the training firm in the KSA indicated that the period of training in the firm is set at three years to give the trainees opportunities to understand and perform those activities which are very important for CPAs.

“To obtain the knowledge of these functions in this complicated business and economic environment, three years' practical experience is not long for an accounting trainee.” (interviewee from training firm in the KSA)

These findings indicate that three years is the minimum period needed for trainees to understand and practise technical skills. Their findings agree with the requirements of IFAC with regard to the three-years minimum training period.

“The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond undergraduate, e.g., masters) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement” (IFAC, IES 5, 2003, p. 68).

Hacker Young in the UK indicated that three years' training is the period of training contract needed before applying for membership of the ICAEW. So, there is coordination with the ICAEW and a private sector college during this period.

“The key elements of initial training will be: Examination based tuition provided by a leading specialist tutor. Regular monitoring of exam preparation. A national, structured programme of practical skills training” (Hacker Young, 2003, p. 2).

However, the training firm in the KSA criticised the SOCPA for its lack of coordination with the training firm.

“The process in SOCPA does not give any coordination with us regarding the trainees who like to sit CPA exams” (interviewee from the training firm in KSA)
8.1.2.3. There is a positive discrimination in favour of recruiting accounting graduates into training firms:

In an investigation into the positive discrimination for accounting graduates in training firms in the UK and the KSA, the findings show different results with regard to this point, as a result of differences in the policies of the training firms in the UK and the KSA. Hacker Young in the UK indicated that this decision depends on the practice of the firm. This firm looks for accounting graduates with at least a 2:1. However, the interviewee acknowledged that some firms in the UK prefer a non-accounting degree, because they come with no preconceived ideas.

"They are quite happy to take people on without an accountancy background or non-accounting degree because they are coming completely fresh, have got no preconceived ideas and we teach them how we want to do it" (interviewee from Hacker Young).

This answer agrees with the researchers from the UK (Wood and Higson, 1996 and Herbert, 2005) who indicated that the training firms in the UK prefer trainees with non-accounting degrees.

"In the UK, moves by the large professional firms in favour of recruiting non-specialist graduates for the ICAEW examinations is further evidence of a question mark over the purpose of the relevant degree" (Wood and Higson, 1996, p36).

In contrast, the training firm in the KSA requires accounting trainees to be accounting graduates, because it believes they have theoretical knowledge which is very important to support trainees.

"Of course, accounting graduates who can join with us as trainees in the firm, they have knowledge in accounting and they also need to apply accounting by training" (interviewee from the training firm in the KSA).

The claim by Hacker Young in the UK that large numbers of firms prefer non-accounting degrees was supported by the ICAEW, which indicated that there is no discriminations in favour of recruiting accounting graduates in training contracts.
This is confirmed by the findings of ACAs.

"I think, for me personally, because I did an accounting degree and the ACA, it is easier to answer to say yes, there are similarities between the two but I would also say that at PWC the majority of people didn’t do accounting degrees so they came in with science degrees or geography degrees and then came to do that qualification" (an ACA from the UK).

This also agrees with a previous study which found that only 4% of accounting graduates progress to membership of the ICAEW (Marriott and Marriott, 2002). However, the Hacker Young interviewee indicated that he prefers accounting graduates, and considers this is a positive decision.

"We will look for graduates with at least a 2:1 and also with an accounting degree. Having said that, it is a positive decision that we have made here " (interviewee from Hacker Young).

So, Hacker-Young supports the Saudi viewpoint with regard to a preference for accounting graduates over non-accounting graduates.

8.1.2.4.: Accounting graduates who go on to qualify as ACAs or CPAs are likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs:

The Hacker Young interviewee in the UK thought that accounting graduates who go on to qualify as ACAs will not necessarily become more effective accounting practitioners than non-accounting graduates who qualify as ACAs. He argued that this depends on what they have learned from their studying and how they practise this knowledge to acquire skills.

"It is more often personalities and what kind of personality you have and how your mind works rather than the degree you have taken" (interviewee from Hacker Young).

However, this firm indicated that accounting graduates know early that they will be accountants, which makes them focus on accounting. This gives an indication of the importance of the alignment between university accounting education and professional accounting training.

"They have decided to take an accounting course and because they are very focused on it they have gone on and become very good accountants " (interviewee from Hacker Young).
ACAs in the UK indicate that accounting graduates are better than non-accounting graduates in the first two years of the training contract, but by the end of the training contract, the gap between accounting graduates and non-accounting graduates is small.

"I think initially in the first year of the training contract and the first year of exams, there is a big benefit for having done the accounting degree because you are in a way revising some of your knowledge and adding to it rather than starting from scratch and having to learn all the double entries, etc., from scratch with no knowledge at all, so in the initial year you do have an advantage over other people but from then on I think they do play catch-up quite quickly" (an ACA from the UK).

In contrast, the training firm in the KSA demonstrates that accounting graduates have additional theoretical knowledge of accounting and business functions as compared to non-accounting graduates. So, the firm deals only with accounting graduates.

"Accounting graduates have additional theoretical knowledge of accounting and business functions as compared to the non-accounting graduate. They also feel more comfortable with the figures and the calculations than non-accounting graduates. Thus, the firm has only accounting graduates who go on to qualify as CPAs" (interviewee from the training firm in the KSA).

This result reflects the view point of SOCPA, which accepts only accounting graduates to sit the CPA examinations.

"This is stipulated by Saudi CPA's regulations to ensure that holders of SOCPA fellowship certificate are qualified enough to work as CPA's" (interviewee from SOCPA).

There is agreement between the SOCPA and the training firm in the KSA with regard to requiring the trainees to be accounting graduates. This answer supports the alignment between university accounting education and professional accounting training to produce CPAs.

8.1.2.5.: The training in the firm helps accounting trainees to be able to practise the technical skills that are important in their competence:

In an investigation into the training firms in the UK and the KSA, the findings show that the training in the firm helps accounting trainees to be able to practise the technical skills that are important in their competence. The
Chapter 8 – Analysis of findings of Professional Accounting Training and professional

Hacker Young interviewee in the UK argued that the training gives accounting trainees the opportunity to practise technical skills in different small jobs because the trainees find themselves responsible for some operations in the firm. The interviewee indicated that the training not only helps trainees to develop technical skills, but also gives them an understanding of the reasons for these operations.

"Training should give them the opportunity to practise technical skills, but I suppose it is almost easier to apply their training more and more as they progress and then we give them more responsibility and say, "OK, you are going to be assisting on this audit, what do you feel about that, we want you to go and do this audit and take somebody with you and train them up a bit, so putting a bit more emphasis on them to apply the skills by learning." (interviewee from Hacker Young).

Consistent with this, the training firm in the KSA indicated that the firm sends trainees to the field under the supervision of a senior to perform the various accounting activities. The respondent reported that the trainees learn during training by trying to understand the operations and the reasons for them.

"The firm provides the actual competitive business environment to the trainees during their training. This helps them to acquire and learn the requisite technical skills for the overall development of the trainees. Training in the firm provides the platform to practise and perform the functions with competence." (interviewee from the training firm in the KSA).

So, the training in the firm reflects the situation in the business environment in these countries, because, they deal with real operations. These findings agree with studies (e.g. Paisey and Paisey, 1996; Morgan, 1997) that consider the training in the firm to be the only way that accounting trainees can achieve and understand the skills that are important for developing competence.

"Training is considered to be a process undergone in order to provide trainees with specific skills with an emphasis on what they can do at the end of a course (Paisey and Paisey, 1996, p.49).

Morgan (1997) indicated that the need to develop communication and other personal transferable skills through formal training is sometimes not recognised, because it is presumed that such skills exist or can be best learnt through doing.
Accounting trainees in the training firms in the UK and the KSA confirm that training in the firm supports them to understand what they do and practise technical skills.

“Yes, on every audit that you go out on practically in the firm, you were always learning or doing a new area, so for example, initially as a first year you could go out and do cash and fixed assets on an audit but then gradually you would be doing debtors and start with some of the more risky areas and putting your actual skills and audit skills into practice” (accounting trainee in the UK).

“Of course, we feel that the training provides us with the opportunity to translate the technical skills into practice in accounting. In the training, it is possible to practise and learn in more detail and we must understand what we do. Different jobs and different customers help us to develop different skills which are very important in our careers.” (accounting trainee in KSA).

ACAs in the UK and CPAs in the KSA also indicated that the training in the firm gives the trainee the ability to deal with a variety of jobs that are very important to understand the operations of accounting.

“I get chance to use a lot of the skills which I learnt during my studies. In particular in Tax we write quite a few letters so the skills we learned in the advanced stage of the ICAEW, the more business-focused areas, those are quite helpful, yes” (an ACA from the UK).

“When I commenced work in this company, I began to understand what I should do. In order to understand what you learn, you need to train to support your ability and to be competent.” (a CPA from the KSA).

Thus, the training in the firm is the second step in preparing accounting graduates to become ACAs or CPAs by alignment between university accounting education and professional accounting training. The training in the firm is learning by doing, in line with Wilson’s model (2002), which is confirmed by these firms.

“It gives them a chance of actually understanding what it is they are trying to achieve so they can raise the relevant questions and hopefully know what to look out for.” (interviewee in Hacker Young).

And

“Sometimes, we found that the trainee needs to understand some operations. Because, we know that the trainee has no more detail about the reasons for some operations. So, we try to explain to him. The policy in this firm is to give the trainee opportunity to do accounting operations and understand the reasons.” (interviewee from the training firm in the KSA).
8.1.2.6: The training firm assesses the ability of accounting trainees to practise activities in the business:

In an investigation into these training firms with regard to the assessment of the ability of accounting trainees to practise activities in the business, the findings show that these firms assess this. Hacker Young in the UK indicated that the firm assesses its trainees in different ways, to identify if they have any problems:

"We do have on the job assessments, you know the first port of call, when we train someone to do a job, we then go through a manager, who will review it and they will do an appraisal – a mini appraisal on the particular assignment, hopefully picking up good points as well as bad points and they fill in the form and there's a response on the bottom for the student to go through." (interviewee from Hacker Young).

Consistent with this answer, the training firm in the KSA indicated that the assessment of the ability of accounting trainees takes place on the basis of their performance during the period of training. He reported that the firm evaluates the work of accounting trainees on the basis of their performance on the jobs completed during the training.

"The firm assesses the ability of accounting trainees on the basis of their performance during the period of training. The firm evaluates the work of the accounting trainees on the basis of their performance on the jobs completed during the training. It helps the firm to evaluate the ability of accounting trainees to carry out the activities in the business." (interviewee in the training firm in the KSA).

These answers support the idea of the alignment between university accounting education and professional accounting training, because the evaluation of the competence of accounting trainees will include their knowledge, understanding and ability to practise technical skills to an acceptable standard. On the other hand, the examinations of the professional bodies should take place during the training to make alignment between the training in the firm and examinations of professional body.

These findings reveal that the system in the UK is more organised and has a clear process which gives meaning to the alignment between those three places (the ICAEW, the training firm and private sector college) to support accounting trainees becoming ACAs.
The process of preparation of ACAs in the UK and CPAs in the KSA differs, as shown in Chapter 6. The interviewees with the training firms, accounting trainees and ACAs and CPAs in the UK and the KSA highlighted these differences and the reasons for them. The difference between the policies of ICAEW and SOCPA with regard to ACAs or CPAs reflects the difference in the training firms in the UK and the KSA, which in turn reflects the perspectives of the professional accounting bodies (ICAEW and SOCPA). Training firms in the UK often prefer non-accounting graduates to accounting graduates (see studies by Wood and Higson, 1996 and Herbert, 2005). There is no positive discrimination over holders of accounting degrees, and accounting graduates are thought not necessarily more effective than non-accounting graduates. In contrast, the training firm in the KSA requires the trainees to be accounting graduates. The findings of these training firms confirmed that the training supports the trainees to practise technical skills which cannot be achieved without training. Their answers indicate that the period of training in the firm must be three years at least, which agrees with the standards of IFAC. In the UK, there is alignment between the ICAEW and the training firm with regard to accounting trainees. However, in the KSA there is no alignment between the SOCPA and the training firm with regard to accounting trainees during the period of the CPA examinations, due to the lack of formal training contracts in the KSA.

8.1.3: The analysis of the findings of BPP and SOCPA

The examinations of professional accounting bodies are very difficult as they cover a variety of fields from accounting such as management accounting, financial management, and auditing, etc. Accounting trainees need to prepare for these examinations. The ICAEW has a clear process in this respect: the candidate has to have a training contract in the training firm when he or she applies for registration as trainee to the ICAEW (ICAEW, 2003). During the three years training, there is coordination with the ICAEW and a private sector college to prepare accounting trainees for the ICAEW exams. In contrast, in the SOCPA, accounting trainees have the option of taking courses in the
SOCPA to prepare for the CPA examinations. Most accounting trainees in the KSA take those courses to be ready for these examinations. In the UK, there are many private sector colleges which prepare accounting trainees for the examinations of professional accounting bodies (e.g. BPP, FTC, etc.), while in the KSA, there are three institutes which follow the SOCPA, located in three cities in the KSA (Riyadh, Jeddah and Dammam)(SOCPA, 2003).

The following sections present the results of the analysis conducted in this research.

8.1.3.1.: Professional accounting bodies determine the curriculum taught to accounting trainees:

In an investigation into BPP and SOCPA, the findings show that they are provided with curriculum by professional accounting bodies. BPP indicates that the ICAEW produces its own material, so, BPP teaches and prepares accounting trainees using these materials which are specified by the ICAEW.

"The ICAEW produce their own material so we have got to use that in teaching the students. The ICAEW provide the material, we run what we call link courses which mean that they study with us over a longer period of time – approximately 6-9 months – to sit any set of exams "(interviewee from BPP).

This agrees with the BPP document, which confirms that material is prepared by the ICAEW.

"The learning materials produced by the ICAEW are used on all of BPP's Professional and Advanced Stage courses. This material is supplemented where necessary by our own to ensure not only that you are prepared for your exams in the best possible way, but also that you have plenty of opportunity to practise the skills required for professional exams and that you receive feedback on your performance"(BPP, 2003, p.26).

In comparison, the SOCPA indicated that it organises and administers special courses.

"SOCPA organizes and administers special courses to give information about the fellowship examination and to prepare the candidates for it so as to facilitate their success" (interviewee from SOCAP).
This finding also agrees with the SOCPA document, which confirms that it determines the material itself in the light of its knowledge about the CPA examinations.

“There are courses in SOCPA to prepare accounting trainees who will sit CPA exams. The candidate can attend all or some courses to be ready for the SOCPA examinations” (SOCPA, 2003, p. 30).

So, accounting trainees in the UK and the KSA know that these courses are linked and very important to them in the examinations of their professional accounting bodies. The material is specified by these two professional accounting bodies, so the contents of the curriculum, teaching methods and the quality of the knowledge are specified. BPP and SOCPA teach accounting trainees theory and techniques which are not given to students in the university. These findings explain that the material reflects what these professional accounting bodies need from accounting trainees, in order for them to pass their examinations. Although these two professional accounting bodies produce their material, the ICAEW is better than the SOCPA, because accounting trainees study in private sector colleges (e.g. BPP, FT, etc.) and sit the examinations of ICAEW during the period of their training contract.

“Because that’s the period of time set by the ICAEW – most students will have a three-year training contract. They can sit the first stage of the exams as quickly as they like. They can sit it sort of within a matter of months but the ICAW don’t allow you to sit one of your final level exams, a case study, until your final year of training contract and that’s because they believe you have needed at least two years’ work experience to have gained working skills to actually be able to attempt that examination.”(interviewee from BPP).

This agrees with the documents from the ICAEW, which indicate the coordination between the training firm and study in a private sector college for accounting trainees who intend to sit the examinations of the ICAEW.

“You will spend three years working in your training organisation and studying to gain the professional knowledge, array of skills, broad experience and personal development you will need to qualify.”(ICAEW, 2003, p.15).

This situation in the UK reflects the alignment between the ICAEW, the training firm and the private sector college to prepare accounting trainees to become ACAs.
Chapter 8 – Analysis of findings of Professional Accounting Training and professional

"That is the training firms-so the training firms are under the ICAEW umbrella. They will recruit whoever they want as long as they meet their criteria. "(interviewee from BPP)

In contrast, the SOCPA produces its courses and prepares accounting trainees in three months before the CPA examinations. There is no coordination between the SOCPA and the training firm because the candidate can sit the CPA examinations without a training contract.

"Till now no training contract during the CPA exam is implemented by SOCPA. However, the regulations specified the following bodies for practical experience: 1. Firms duly approved by SOCPA; 2. Government bodies, companies or sole proprietorships according to certain conditions stipulated in the by-laws "(interviewee from SOCPA).

"SOCPA organises courses for trainees to be ready for the CPA examinations, but these courses are optional for trainees to pass the examinations of SOCPA"(SOCPA, 2004, p. 30)

This means that the situation in the KSA does not reflect alignment between the SOCPA examinations, the training firm and preparing for CPA examinations. Also, the preparation for the CPA examinations is optional for candidates, as mentioned above.

"You know these courses are optional. So any person who wants to sit CPA exam can take these course or some of them. This depends on the candidate."(interviewee from SOCPA)

8.1.3.2.: A variety of teaching methods and learning approaches of trainees are determined by the professional bodies:

In an investigation into the teaching methods that are used and learning approaches of trainees, the findings show that there is a variety of teaching methods. BPP indicates that the range of teaching methods depends on the subjects being taught and the tutor will not be able to teach completely different subjects by one method.

"Because it depends on what subject you are teaching. You wouldn't teach French in the same style that you would teach somebody in Maths subjects. You would teach completely different subjects across the syllabuses – each one requires different skills. Any of them within a syllabus has different skills, it is better to teach different skills in different ways."(interviewee from BPP).

This interviewee indicated that different subjects require different skills which need a variety of teaching methods. This finding agrees with studies which
suggest that no one method can achieve all the objectives (Bonner, 1999), as discussed in more detail in 7.3.1. Consistent with BPP, SOCPA indicates that different courses need different teaching methods which must be suitable to them. Different courses cover knowledge and skills that are important for trainees to pass examinations.

"Each course consists of a number of training materials and each training material covers one or more topics of SOCPA fellowship exam subjects, which include accounting, auditing, zakat and income tax, jurisprudence and business law. Each training material includes a discussion of the objectives and elements of the topic, a sufficient explanation of each element, and the same is connected to the relevant professional standards. It also includes problems and application cases." (interviewee from SOCPA).

Although BPP and SOCPA are different in their knowledge and skills, they agree that there is a need to use a variety of teaching methods to help the trainees achieve their requirements. This variety of teaching methods impacts on the learning approach of trainees. BPP indicates that:

"Definitely, we encourage it. We will do anything to sort of try and get the students to talk because that's the only way that we as tutors can actually appreciate whether they are understanding the content and to actually get them to talk back and give their ideas, that helps us to know that they have understood it, which ensures that they in turn understand it. Especially on ICAEW courses, there are very few classes that we would run where the students aren't participating." (interviewee from BPP).

And

"Any teaching method should have the characteristic of encouraging students to be active learners, and this is the case with respect to methods adopted with accounting trainees." (interviewee from SOCPA).

8.1.3.3: The preparation for examinations supports accounting trainees in passing the examinations of professional accounting bodies:

The findings of an investigation with educators of BPP and SOCPA show that their key role is helping accounting trainees to pass the examinations. BPP indicates that educators offer to accounting trainees different knowledge and teach them the skills that are important in accounting. However, the interviewee indicated that some accounting trainees want to know enough to pass examinations.
"Our job is effectively, yes, to teach people information but the key thing that we are here for is to get students to pass their exams so everything we do is to support them in terms of the extra time that we would give them out of class to ask any questions" (interviewee from BPP).

Consistent with this, SOCPA indicates that educators explain things to accounting trainees to help them to understand how to pass the CPA examinations. The representative interviewee explained that educators teach accounting trainees the content of courses that cover the CPA examinations.

"SOCPA organize intensive courses to explain the examination and its contents to make it easier for them to pass it." (interviewee from SOCPA).

These findings are confirmed by ACAs in the UK, CPAs in the KSA and accounting trainees in the UK and the KSA, all of whom expressed the importance of preparation for examinations in helping them to pass the examinations of professional accounting bodies.

"I actually went to FT-Financial Training. Definitely. We spent a lot of full time at college to do exams and it is really only with their sort of support and their teaching methods that we got through it. I couldn't have done it off my own bat to be honest" (an ACA from the UK).

"Yes, because I graduated a long time ago from the accounting department and found it necessary to study in SOCPA in order to prepare for the CPA exam. My work paid the fees for my studying" (a CPA from the KSA).

"Yes, definitely, during the time at FT you are continuously doing examinations in the actual ICAEW exam format and you get a lot of feedback from those exams to say how you could do it better and sort of your presentation skills and those happen probably fortnightly and then you also do mock exams as well before taking the real ones so you are very well prepared and in the right mind set to actually take those exams." (accounting trainee from the UK)

And

"Yes, indeed, to understand the content of the CPA exam, it is necessary to take the courses in SOCPA, since these focus on the content of the CPA exams, and good educators are provided with experience in these courses." (accounting trainee from the KSA).

BPP and SOCPA support accounting trainees getting more information in their subjects. Although their aim is to help accounting trainees to pass the examinations of professional accounting bodies, they encourage accounting trainees to acquire more knowledge in their subjects.

"Actually, to sort of consolidate their knowledge and actually understand what they are doing so in terms of the courses we put on offer, we do go for the deep approach. However, some
students won’t study for the whole of the period and they will come on a revision course just wanting to know enough to pass and that’s surface. "(interviewee from BPP).

“These methods are performed as group activity and naturally lend themselves to promoting team-building skills. In addition, they help develop students’ analytical, creative thinking and communication skills" (interviewee from SOCPA).

However, they confirm that studying in BPP and SOCPA is not an alternative to studying at university. Their findings give an indication of the importance of an accounting degree, so the alignment should start from university accounting education.

“It would be very different for them, very different indeed. In terms of the amount of material they have to cover to pass their ICAEW exams and how much material they would have covered in the degree, well we finish degrees off very quickly in terms of the quantity of material that’s covered." (interviewee from BPP).

And

“No, it cannot be an alternative to a university accounting degree, because it only helps the candidate to sit CPA exam. Also it is optional. So some candidates do not need to take the courses in SOCPA" (interviewee from SOCPA).

Summary:

BPP and SOCPA aim to prepare accounting trainees for the examinations of the professional accounting bodies. However, study in BPP is during the period of the training contract and is compulsory, whereas studying in SOCPA is for three months before the CPA exams and is optional. The situation in the UK gives alignment between BPP, ICAEW and the training firm as mentioned previously, while the situation in the KSA does not reflect any alignment, because there is no training contract. Although BPP and SOCPA aim to help accounting trainees to pass the examinations of the professional accounting bodies, they present information in more detail on the different areas in accounting.

In both countries, study for the examinations of professional accounting bodies is not seen as an alternative to the study in university. This supports the need for the alignment between university accounting education and professional accounting training to prepare accounting trainees to be professionally qualified.
Chapter 8 – Analysis of findings of Professional Accounting Training and professional

Conclusion:

From the analysis, the situation in the UK includes coordination among ICAEW, the training firm (Hacker Young), and the private sector college (BPP) which reflects the alignment among them to produce ACAs. In contrast, the situation in the KSA does not reflect any alignment between the SOCPA and the training firm. This is because accounting trainees can sit the CPA examinations before or after the training in the firm, and studying in a SOCPA-affiliated institute to prepare for the CPA examinations is optional.

The next section examines how the ICAEW and the SOCPA reflect the alignment between their members, who are ACAs or CPAs, and CPE activities to develop and maintain their competence.

8.2: The analysis of the findings of ICAEW and SOCPA with regard to CPE programmes

The importance of the concept of continuous lifelong learning has been reflected across the professions by the growth of CPE. CPE is a term used to describe the systematic maintenance, improvement and broadening of knowledge and the development of personal qualities necessary for the performance of professional and technical duties throughout the practitioner's working life or the process by which a professional person maintains the quality and relevance of professional services throughout his/her working life (Kennie, 1998). Many writers have argued that CPE should be mandatory for those who become members of a professional body and who need to maintain their competence (Brenner and Strawser, 1972 and Smith et al., 1972). The ever-changing technical and professional environment of CPAs demands that members must constantly up-date their knowledge and skills in order to maintain and develop their professional competence by CPE (Al-Rwita, 2002). However, Anna Coen who is ICAEW's Director of Policy and Development (2003) stated that the role of continuous professional development is not to measure competency, but to help members focus on what they need to do in order to be able to adapt to current and future roles.
CPE programmes are taken by members who want to continue their membership. The professional bodies require members who wish to practise accounting as ACAs or CPAs to undertake CPE to maintain and develop their competence to cope with any change in the business environment. These professional bodies (ICAEW and SOCPA) are member bodies in IFAC, so they have to apply the standard of IFAC (IES 7) in as of 1st January 2006, as explained in Chapter 6 (6.2.2, p. 186)

The following sections present the results of the analysis conducted in this research.

8.2.1.: CPE programmes are compulsory for ACAs and CPAs:

In an investigation into CPE programmes in the ICAEW and the SOCPA, the findings show that CPE is compulsory for accountants who wish to practise in some areas to maintain their competence.

"For all members, yes. It is only if you are in what they call a reserved area, auditing, financial services and corporate recovery. It is compulsory in those areas"(interviewee from ICAEW)

"In order for a CPA to be able to perform his duties, he must maintain and develop high skills and knowledge which cannot be satisfied without CPE"(interviewee from SOCPA)

These findings agree with the documents of these professional bodies, which indicate that members must undertake CPE programmes to maintain their competence.

"It is not possible to achieve this purely through work experience, and effective CPE is one way in which members can ensure that they are maintaining, deepening and extending their professional and technical expertise"(ICAEW, 2003, p. 1).

"The rules of CPE obligate the members to undertake CPE activities which can maintain their ability to continue in their membership"(SOCPA, 2003, p. 19)

These findings agree with studies (e.g. Schindler and Lach, 1990 and Al-Rwati, 2002) which argue that CPE is the way that CPAs can maintain their competence in the face of change in the business environment. The compulsory status of CPE for the members of ICAEW and SOCPA who wish
to continue in membership and practise accounting agrees with the standard of IFAC.

"Member bodies should require all professional accountants to develop and maintain competence relevant and appropriate to their work and professional responsibilities. The responsibility for developing and maintaining competence rests primarily with each professional accountant" (IFAC, IES 7, 2004, p. 3).

In these findings, there is an emphasis on the alignment between professional accounting training and professional accounting practice and CPE, as shown in Wilson's model (2002) in Figure 4.1. CPE programmes are a condition of the chartered accountants' membership of the professional body, to maintain his/her competence. This alignment between professional accounting training and professional accounting practice and CPE in these professional bodies is confirmed by ACAs from the UK and CPAs from the KSA.

"Yes, CPE helps to keep an ACA updated and refreshed with knowledge updates and enhances his existing knowledge. I think the CPD or the CPE training is very helpful for producing people who are competent at their job" (an ACA from the UK)

"Yes, you have to take CPE programmes in order to continue to practise in accounting. This is a necessary requirement of SOCPA membership. So, there is alignment between a CPA and CPE programmes" (a CPA from the KSA)

8.2.2: CPE programmes improve and maintain the competence of ACAs and CPAs.
The results showed the role of CPE programmes for ACAs. The ICAEW depends on the quality of the CPE programmes. Quality refers to relevance to members' needs which supports them to maintain and develop their competence. Members must select CPE programmes which are relevant to their needs, in order to support them.

"CPE programmes are there for people to use if they believe it will be relevant to improve their competence and develop their competence and skills" (interviewee from ICAEW).

This finding agrees with the view of the President of the ICAEW, David Illingworth (2003), who stated that CPD must encourage and promote the awareness and relevance of being a professional in the context of the needs of employers, clients, regulators and the public.
So, honesty and good self-management from ACAs is very important, because they know what is relevant to their job. The SOCPA considers that CPE programmes improve the competence of CPAs, because CPE programmes are relevant to their members.

"CPE programmes is established to enclose the material and training activity that should assist the participant to maintain and improve his skills and knowledge"(interviewee from SOCPA).

Their findings are in agreement with standard of IFAC which emphasises on the choice of CPE programmes which are relevant to members' jobs and that can support them to maintain their competence.

"CPD contributes to the competence of professional accountants and therefore acceptable CPD activities are expected to develop the professional knowledge, professional skills and professional values, ethics and attitudes of the professional accountant, relevant to their current and future work and professional responsibilities" (IFAC, IES7, 2004, p. 4).

8.2.3. The ICAEW and the SOCPA do not accredit CPE programmes:
In an investigation into the accreditation of CPE programmes in these professional bodies, the findings show that the ICAEW does not accredit the CPE programmes. The ICAEW has 125,000 members, and it would find it difficult to accredit all programmes for its members.

"It is up to the member to decide whether a programme is relevant to their business needs. Now ICAEW has 125,000 members, there is no point in accrediting thousands of courses that there are because it is up to the member to decide what is relevant. They can go along and say, yes that is relevant. It only means something when a member goes and uses that course and finds it of value and relevant to their professional development. So that is the criterion, the criterion is not actually accrediting CPE programmes"(interviewee from ICAEW)

This finding agrees with the documents from the ICAEW, which confirmed that ICAEW does not accredit any CPE programmes.

"The Institute does not accredit CPE courses or providers and members are free to choose courses which are applicable to their records".(CPE Guidelines, ICAEW, 2004, p. 6).

In contrast, the SOCPA has a limited membership and it can prepare programmes. However, the SOCPA indicates that any programme that is
relevant to member's subject is acceptable to it. Although the SOCPA prepares CPE programmes, it does not accredit CPE programmes.

"Until now SOCPA does not accredit any specific CPE programmes. However, according to SOCPA CPE rules, any activity that assists in maintaining and improving the accountants' professional knowledge and skills in the field of accountancy is acceptable as CPE. This may include attending courses, seminars, conducting researches, publications..... etc"(interviewee from SOCPA).

These findings give evidence that CPE programmes depend on the ability of the member to choose which is relevant to his/her job. The ICAEW indicates that its practice of not accrediting CPE programmes is helpful to the members, because they have to choose what is relevant to their work.

"It might help quite a lot of people who are either in accountancy practice or are financial directors but then again, they have to choose what is relevant to them out of these programmes "(interviewee from ICAEW)

This agrees with the document that stated "Structured Continuing Professional Development (CPD) is not restricted to courses offered by the Institute or to accounting and financial topics. Provided a topic is relevant to a member's professional duties and responsibilities, it will fall within the scope of the Institute's requirements. The responsibility lies with each member to choose suitable professional development activities and to judge, within the guidelines provided, whether these activities contribute to the individual's personal and/or professional development"(ICAEW, 2004, p.3).

These findings agree with the views of some writers, such as Anna Coen (2003) who states that the role of CPD is not to measure competency, but to help members focus on what they need to do in order to be able to adapt to current and future roles. So, it is the member who can best judge and choose what programme is suitable for his/her work and to improve his/her competence.

"As a qualified accountant-every quarter there is a technical development office day where you get taught new skills and new financial reporting standards and also, for example, we have just had an executive development day where our year at work have been taught about all sorts of different things so we keep up to date with our skills knowledge base all the time."(an ACA from the UK).
"As a member of SOCPA and a CPA, I must take CPE programmes to maintain my competence and to understand any changes in the business environment" (a CPA from KSA).

While the SOCPA determines and organises CPE programmes, SOCPA’s members have the right to select which are relevant to their work. CPAs have the right to choose the programmes that should contribute to the professional ability of the individual, and are relevant to their work.

"Article (19) of the CPA' Regulations requires SOCPA to organise CPE courses. This means that SOCPA selects those CPE programmes that are important for participants to be effective accounting practitioners. Moreover, Article (11) of the CPA' Regulations requires a certified public accountant to attend a given number of seminars as may be specified and held by SOCPA" (interviewee from SOCPA)

The SOCPA agrees with the standard of IFAC, which requires professional bodies to help their members to gain access to CPD.

"Member bodies should facilitate access to CPD opportunities and resources to assist professional accountants in meeting their responsibility for lifelong learning. Member bodies may directly provide relevant CPD programmes for professional accountants and facilitate access to programmes offered by others, encompassing all learning methods" IFAC, IES7, 2004, p.3).

8.2.4.: CPE programmes enable ACAs and CPAs to ensure that their knowledge and skills are refreshed, updated and extended:

In an investigation into the ability of CPE programmes to make ACAs ensure that their knowledge and skills are refreshed, updated and extended, the ICAEW indicated that CPE programmes cannot guarantee refreshed, updated and extended knowledge and skills. The only people who can guarantee that ACAs are keeping themselves up to date, that they are learning relevant subjects, are ACAs themselves. So, the ICAEW indicates the importance of programmes being relevant to their work.

"No, no course can do that. That is up to the individual. No course can guarantee that. The only person who can guarantee that they are keeping themselves up to date..." (interviewee from ICAEW).
This finding agrees with some researchers (e.g. Daley and Lach, 1990) who stated that acceptable CPE must enhance the individual’s professional competence.

Daley and Lach stated that CPE requirements offer a number of benefits, like enhancing their professional competence and ensuring they are knowledgeable and valuable members of their profession.

Consistent with this result, the SOCPA indicated that CPAs can choose the CPE programmes, because those programmes are designed by the SOCPA specially to ensure that a CPA’s knowledge and skills are refreshed, updated and extended.

*Yes, you know that the aim of CPE activity as specified by SOCPA, is to ensure that CPA’ knowledge and skills are maintained and improved. SOCPA CPE courses are designed specifically to ensure that a CPA’s knowledge and skills are refreshed, updated and extended*(interviewee from SOCPA).

While CPE programmes in the UK are designed by sources outside the ICAEW, the SOCPA prepares and designs CPE programmes, but SOCPA’s members specify what is relevant to their jobs. So, ACAs and CPAs in both these two professional bodies are responsible for maintaining their competence by benefiting from appropriate CPE activities. ACAs from the UK and CPAs from the KSA indicate that CPE programmes are very important to them to keep their competence.

*They are CPE points programmes, yes. Most of them are sort of risk management based and the new standards that are coming in just to keep us updated.* (an ACA from the UK).

*We need to continue our professional education to understand changes in our subject. So we maintain interest in some CPE activities to maintain our competence* (a CPA from the KSA).

These findings support the importance of the alignment between professional accounting training and professional accounting practice and CPE for maintaining competent effective accounting practitioners.
8.2.5.: CPE programmes are enough to support ACAs and CPAs to be effective accounting practitioners:

In an investigation into the ability of CPE programmes to support ACAs or CPAs to be effective accounting practitioners, the ICAEW shows that keeping up to date is the responsibility of every member. They must assess what they need to do by way of training and CPE.

"For some people, yes, but for many people they have to decide what it is that is relevant. Courses are not the only way of learning and developing.... Keeping up to date is the responsibility of every member to assess what they need to do by way of training and CPD and then undertake whatever study or form of educational training is necessary to meet that standard" (interviewee from ICAEW)

Consistent with this, the SOCPA indicated that CPE programmes can maintain the competence of CPAs, because CPE is quite enough. Therefore, the alignment between professional accounting training and professional accounting practice and CPE is sufficient to produce effective accounting practitioners. This means CPAs only need CPE activities to maintain their competence.

"Yes, quite enough to maintain an effective CPA, because they: maintain and improve the technical knowledge and professional skills possessed by their members; assist members of the profession to apply new techniques, to understand economic developments and evaluate their impact on their clients or employers and on their own work, and to meet changing responsibilities and expectations; and provide reasonable assurance to society at large that members of the profession have the technical knowledge and professional skills required to perform the services they undertake to provide." (interviewee from SOCPA).

Their findings are supported by members in these professional bodies.

"Yes, CPE helps to keep an ACA updated and refreshed with knowledge updates and enhances his existing knowledge. I think the CPD or the CPE training is very helpful for producing people who are competent at their job" (an ACA from the UK).

"Yes, as you know, one the conditions of membership of SOCP is that CPAs must take CPE to maintain their competence. SOCPA prepares some CPE programmes for its members and asks them to record and report their CPE activities." (a CPA from the KSA).

8.2.6.: ICAEW and SOCPA depend on an achievement point system to assess the points of CPE activities

In an investigation into the assessment of CPE programmes, the ICAEW revealed that this method encourages members to select some programmes
that are not relevant. The ICAEW cannot be sure about these programmes, because it does not prepare them. The ICAEW indicates that members can assess whether these programmes are of good quality and relevant to their jobs or not, without in-depth knowledge of the method used to assess the points.

"It is a member’s responsibility to make sure that they are keeping themselves up to date and not doing anything that will harm the reputation of their qualification—that’s all very important. It must be very ethical and help their development" (interviewee from ICAEW)

This finding does not agree with the documents from the ICAEW, which refer to the points method as helping in judging and assessing CPE achievement.

"To help in judging and assessing CPE achievement a points system is recommended. A reasonable target can be expressed as an average of 150 points year on year—with three points being recorded for each hour of structured CPE and one point for each hour of unstructured activity" (ICAEW, 2004, p. 2)

While the SOCPA requires some evidence of successful completion from the members by recording their activities, this method is not enough to assess competence.

"There cannot be complete assurance that every person who participate in CPE programmes will obtain the full benefits of that programmes, because of variances in individual commitment and capability – nevertheless, it is certain that members who are not up-to-date with current technical and general knowledge applying to their work cannot provide professional services competently" (interviewee from SOCPA).

So, the ICAEW and the SOCPA agree with respect to this method, and self control is the way that members maintain their competence, by selecting the CPE programmes which meet their needs.

8.2.7.: ACAs and CPAs need to record and report their CPE activities:

In an investigation into recording and reporting CPE activities, the ICAEW indicated that members need to record and report their activities to their fellow members. So, this process is a step in the organisation of CPE activities of members.
Because you need to demonstrate to your fellow members and to your Institute at some time- you do not have to do it every year but if they ask you to show that you have actually gone through this process of making sure that you are up to date. *(interviewee from ICAEW)*

The SOCPA asks its members to record and report their CPE activities in order to verify their compliance. So, the SOCPA needs to know what the members take from the CPE programmes.

*They need to record and report their CPE activities in order to verify their compliance* *(interviewee from SOCPA)*

These professional bodies agreement with the standard of IFAC which requires its member professional bodies to obligate their members to verify their compliance.

*Professional accountants are responsible to retain appropriate records and documents related to their CPD and, upon request by the member body, provide sufficient evidence to demonstrate their compliance with the requirements of the member body* *(IFAC, IES 7, 2004, p. 5)*.

However, this does not mean that ICAEW and the SOCPA can be sure that their members improve and maintain their competence.

When asked about the importance of recording and reporting CPE activities by ACAs, the ICAEW gave evidence that this process is very necessary for members, to help them plan their own professional development.

*Yes, it does, because you have to sit down and work out what is going to be relevant to your work* *(interviewee from ICAEW)*.

Consistent with the ICAEW, the SOCPA makes a link between preparing those programmes and acceptable subjects, which are those related to specific jobs.

*The underlying principle is that all programmes should contribute to members' professional competence. Acceptable subjects are those related to their specific jobs. This is understood by SOCPA and consequently taken into consideration when preparing CPE programmes* *(interviewee from SOCPA)*.
It is not enough for members to record and report their CPE points because this is only informing the professional body of attendance, without giving any guarantee of competence.

**Summary:**
The ICAEW and the SOCPA require their members to undertake CPE activities to maintain and develop their competence who wish to practise accounting and continue their membership. The requirements of these professional bodies are in agreement with the standard of IFAC (IES 7) which requires its professional bodies members to obligate their members to undertake CPE. Only the ICAEW and the SOCPA members can know and choose which CPE activities can help them to keep their knowledge and skills up to date. The system in the ICAEW and the SOCPA with regard to CPE as a condition of membership reflects the alignment between professional accounting training and professional accounting practice and CPE. CPE activities are sufficient for ACAs or CPAs to make sure their knowledge and skills are refreshed, updated and extended. This means alignment between ACAs or CPAs and CPE activities during their practice is sufficient to produce effective accounting practitioners and there is no need for any next phase. The system of CPE activities in these professional bodies is similar, with few differences related to who needs to undertake CPE activities; assessing and judging; reporting and recording and achieving CPE, because the system in the SOCPA was based on the system of ICAEW, as mentioned previously in Chapter 6.
Chapter 9

The Model of AE&T for the KSA
Chapter 9 – The Model of AE&T for the KSA

Introduction:
As discussed earlier, this research aims to build a model of AE&T for the KSA to produce more effective accounting practitioners by the comparative study between AE&T in the UK and the KSA (see 1.1.1). The researcher also indicated that AE&T in the KSA were imported from the old system of the USA as shown in 1.2.4. However, the researcher does not see a big difference between the old and new systems of the USA. Those systems (old and new) require the candidate in the USA to be an accounting graduate or equivalent. However, the most important change in the US system is that the new system requires the candidates to study for one year more (150 hours) to progress in the AICPA to become CPAs, as shown in 3.2.2.

This extended period, however, does not contain any training, so the programme does not provide complete professional preparation, due to the imbalance between theory and practice. This is in contrast to the system of AE&T in the UK, as stressed by some researchers (e.g. Wilson, 2002; Karreman, 2002 and Herbert, 2005).

This situation reflects the deficiency of the system of AE&T in the USA as described by some American researchers (e.g. Poe and Bushing, 1991; Previts, 1991; Barefidd, 1991). These researchers maintain that AE&T in the USA is still considered deficient because the changes have been limited, and have not kept pace with the need for further change.

For this reason, the researcher compared AE&T in the UK and the KSA as a basis for building a model. The researcher carried out empirical study in the UK and the KSA, as explained in the methodology and methods chapter (Chapter 5). However, he referred to some USA studies which supported the key variables of study in all the three stages, namely: university accounting education, professional accounting training and professional accounting practice and CPE.
Building the model of AE&T:

From the comparison between AE&T in the UK and the KSA, the researcher tested the propositions as determined in Chapter 4 (4.5, p. 113) by the analysis of the findings of interviews and documents. Those propositions were derived from the studies and documents described in Chapter 4 (4.5, p. 113).

Cross-case analysis was used in this study to analyse the findings, because this research is a comparative study, as explained in Chapter 5 (5.7.2, p. 145).

From the analysis, it was possible to draw the model of AE&T for the KSA by identifying the positive features of the AE&T systems in the UK and the KSA.

The researcher specified positive and desirable features through the comparison of AE&T in the UK and the KSA. The researcher selected the positive features to build the model of AE&T, as will be seen later.

The researcher analysed the findings of the three stages, namely, university accounting education, professional accounting training and professional accounting practice and CPE, as shown in Chapters 7 and 8.

9.1. The First Stage: University Accounting Education:

As mentioned before in Chapter 1, the researcher started in building the model from university accounting education because the SOCPA considers an accounting degree as a very important condition for accepting the candidate to sit the CPA examinations to become a CPA.

From the studies in higher education and accounting education, the researcher determined the factors in this stage which impact on students' achievement of ILOs as follows:
9.1.1. Intended learning outcomes (ILOs):
From the analysis of the interviews and the documents of the UK and the KSA universities, the researcher found that ILOs in the UK universities were determined in different ways, including the viewpoints of academics and practitioners as discussed in Chapter 7 (7.1.1, p. 196). This is because accounting degrees in the UK take account of different requirements, such as the QAA benchmark and the requirements of ICAEW, as explained in Chapter 7 (7.1.1, p. 196). In contrast, in the KSA universities, there was no clear policy in the department to specify ILOs as a result of the lack of requirements from the SOCPA or higher education, as discussed in Chapter 7 (7.1.1, p. 196).

There was no indication of any requirements of the SOCPA in the documents, because the SOCPA does not accredit accounting programmes in KSA universities, as explained in Chapter 7 (7.7.1, p. 229).

The analysis revealed that the determination of ILOs in the UK universities is better than in the KSA for the reasons mentioned above. This means that the ILOs need to be specified in terms of requirements which can support accounting graduates.

9.1.2. The Curriculum:
The analysis shows that the step of determining the ILOs is reflected in the designing of the curriculum, as confirmed in Chapter 7 (7.2.1, p. 199). In the UK universities, the curriculum is designed according to the ILOs which were determined by various requirements (requirements of ICAEW, QAA benchmark, and requirements of departments, universities, etc.) as explained in Chapter 7 (7.2.1, p. 199). However, in the KSA universities, there was no clear evidence of the designing of the curriculum according to the ILOs. This means that the design of the curriculum in the KSA universities does not reflect the Saudi environment, as they are not clear in specifying the ILOs, as shown in Chapter 7 (7.2.1, p.199).

On the other hand, there is agreement between the interviewees in the UK and the KSA universities that the curriculum has an impact on the teaching
methods and assessment methods, as explained in Chapter 7 (7.2.2, p. 200). The responses from interviewees in the UK indicated that this impact comes as a result of the alignment between curriculum, teaching methods and assessment methods, as explained in Chapter 7 (7.2.2, p. 200). This confirms the alignment between elements of the learning context in the UK universities. This alignment will support students in their learning, as discussed in 7.6.3. This was confirmed by researchers, as presented in the analysis in Chapter 7.

On a different point concerning the curriculum, an analysis showed that the curriculum content of programmes in the UK and the KSA universities explains the syllabus of a professional accounting body in general, but not in detail, as seen in Chapter 7 (7.2.3, p. 201). Although accounting programmes in the UK universities were accredited by the ICAEW, these programmes did not reflect all the requirements of ICAEW as discussed in Chapter 7 (7.2.4, p. 203) and confirmed by Herbert (2005), who stated that accounting degrees in the UK do not exactly reflect the syllabus of ICAEW, except in the case of University of Newcastle, as mentioned in Chapter 7 (7.2.3, p. 201) This is because the UK universities recognise that some graduates do not wish to progress into professional accounting bodies to be professionally qualified, as discussed in Chapter 7 (7.2.4, p. 203).

In the two systems, the researcher found that accounting programmes in the UK and the KSA universities do not teach all the syllabus of the professional accounting bodies in detail, as discussed in Chapter 7 (7.2.3, p. 201) and (7.2.4, p. 203). The reasons for this are as follows:

In the UK, universities' accounting programmes do not take account of all the requirements of ICAEW, because the requirement for accreditation by ICAEW is not compulsory in university accounting programmes. In the KSA, universities' accounting programmes are not accredited by the SOCPA, due to the recent establishment of SOCPA and its lack of a clear role in this respect, as explained in Chapter 7 (7.7.1, p. 229).
This confirms that accounting programmes in universities prepare students to become accountants, not to be accountants. So if they need to be accountants, they need to progress into the professional body.

9.1.3. Teaching Methods:

The analysis revealed that an alignment between the content of the curriculum and teaching methods employed produced a suitable method for achieving the aims of the course as explained in Chapter 7 (7.3, p. 204). A single teaching method is not enough to teach all aims, as shown in Chapter 7 (7.3.1, p. 204). The use of a variety of teaching methods is very important in order to achieve all the ILOs and ensure alignment, as discussed in Chapter 7 (7.3.1, p. 204). Those findings agree with the studies in higher education and accounting education as discussed in Chapter 7 (7.3, p. 204).

The analysis revealed that there is a variety of teaching methods in the UK universities, while in the KSA universities there is not a variety of teaching methods, except in KFUPM, as discussed in Chapter 7 (7.3.1, p. 204).

The analysis also showed that a variety of teaching methods is very important to encourage students to achieve ILOs by using a deep learning approach. A single method cannot achieve all the ILOs, as argued in Chapter 7 (7.3.2, p. 207) and (7.3.3, p. 208).

The analysis showed that there is an alignment between learning context in the UK universities, but there is no such alignment between learning context in the KSA universities, as debated in Chapter 7 (7.3.4, p. 210).

Thus, the presence, in the UK universities, of a variety of teaching methods, which are determined by alignment with the content of the curriculum is much more effective than depending on a single method, as in KSU and KAU in the KSA.
9.1.4. Assessment Methods:
The analysis showed that one assessment method cannot assess all the ILOs, as debated in Chapter 7 (7.4.1, p. 212). The analysis also revealed that employing a variety of assessment methods is a very important factor in the learning of students, as discussed in Chapter 7 (7.4.2, p. 214). Assessment methods, like teaching methods, need to be aligned with other elements of the learning context to impact on the learning approach of students, as explained in Chapter 7 (7.4.3, p. 217). From the analysis, it can be confirmed that the alignment may be between curriculum and assessment methods directly. This does not mean that there is no alignment between teaching methods and assessment methods as demonstrated in Chapter 7 (7.4.4, p. 218).

From the comparison, the analysis showed that there is a variety of assessment methods in the UK and the KSA universities, as shown in Chapter 7 (7.4.1, p. 212). This variety of assessment methods in the UK is much more satisfactory than the situation in the KSA, because in the UK there is an alignment based process to determine which assessment methods are suitable to assess particular ILOs, and the learning context is seen as one unit, as discussed in Chapter 7 (7.4.2, p. 214). KSA universities depend on written examination as the main assessment method, and other methods are supplementary to this, as illustrated in Chapter 7 (7.4.1, p. 212). Also, in KSA universities, they do not align all the elements of the learning context, as discussed in Chapter 7 (7.4.4, p. 218).

From the analysis, it was concluded that alignment of assessment methods with the learning context would support students to use a deep learning approach and achieve ILOs, as discussed in Chapter 7 (7.4.3, p. 217) and (7.4.4, p. 218).

9.1.5. Work Placement:
The analysis revealed that it is beneficial for work placement to be part of the accounting degree, as discussed in Chapter 7 (7.5.1, p. 220). This is because work placement can play a strong role in supporting students to be active learners, as debated in Chapter 7 (7.5.2, p. 222). Work placement should also
enable students to achieve in part at least some of the ILOs, as discussed in Chapter 7 (7.5.3, p. 223). However, from the comparison between the case study UK and the KSA universities, the researcher recognised that work placement only exists in the accounting programmes in Loughborough University and KFUPM. However, the system in Loughborough appears to be better than in KFUPM, because the programme gives the students one year to practise different kinds of accounting and supports them when they become trainees, as discussed in Chapter 7 (7.5.1, p. 220).

9.1.6. Accreditation:

The analysis showed that accounting programmes in the UK universities were accredited by the ICAEW, while accounting programmes in the KSA were not accredited by the SOCPA, for the reasons mentioned in Chapter 7 (7.7.1, p. 229). However, the researcher recognised that accreditation by the ICAEW does not have a strong influence on students' choices, as the requirement of accreditation by the ICAEW is not compulsory in university accounting programmes, as discussed in Chapter 7 (7.7.2, p. 230). Accreditation is a good step for students who want to progress into the professional accounting body to be professionally qualified, in order to provide a link from the university to the professional body, as discussed in Chapter 7 (7.7.2, p. 230). Therefore, the requirements for professional body accreditation should have an impact on accounting programmes in universities.

The analysis revealed that accounting programmes in the KSA universities need to be accredited by the SOCPA as the only professional accounting body in the KSA and responsible for the CPA examinations. This would encourage accounting graduates to progress into the SOCPA to be professionally qualified, as discussed in Chapter 7 (7.7.2, p. 230). The SOCPA also needs to take account of the standards of IFAC with regard to professionally qualified accountants, because the SOCPA is a member body of IFAC, which requires its members bodies to adopt all standards related to AE&T, as discussed in Chapter 7 (7.7.2, p. 230).
Chapter 9 – The Model of AE&T for the KSA

From the analysis of the findings of the first stage (university accounting education), the researcher built the first part of the model of AE&T in the KSA, which relates to the first stage, as shown in Figure 9.1. The input is the students, while the educational process includes ILOs, curriculum, a variety of teaching methods, and a variety of assessment methods which are aligned to strongly influence the learning approach of students, in addition to the work placement and accreditation.

From the comparison between the findings from the UK and the KSA, the researcher tested the propositions in the first stage (see 4.5.1, p. 113) and understood that the process that should be carried out to achieve the aim of university accounting education, namely, preparing accounting students to become accountants.

Figure 9.1. The first stage: University Accounting Education in KSA
9.2. The Second Stage: Professional Accounting Training:

From the analysis, the researcher found that the system in the UK with regard to this stage is very distinctive, because any trainee who wishes to progress in the ICAEW must have a training contract with a training firm which is authorised by the ICAEW. The training contract should achieve a direct alignment between the examinations of ICAEW, the training in the firm and the studying in a private sector college which is responsible for preparing accounting trainees for the examinations of ICAEW. Accounting trainees train in the training firm and study in a private sector college under the umbrella of ICAEW, as discussed in Chapter 8 (8.1.2, p. 241) and (8.1.3, p. 251). In contrast, the situation in the KSA, according to the analysis, is that there is no alignment between the SOCPA and the training in the firm. This is because the trainee can sit the CPA examinations before or after the training, as explained in Chapter 8 (8.1.1, p. 236).

In this stage, the researcher found various issues that are very important to the model of AE&T, as follows:

9.2.1. Examinations of the professional body:

The analysis showed that there are different processes in the ICAEW and the SOCPA with regard to the examinations of these professional accounting bodies. An accounting trainee who wishes to progress to membership of ICAEW must have a training contract with a training firm that is authorised by the ICAEW, as explained in Chapter 8 (8.1.1.1, p. 237). This is evidence that accounting trainees in the UK cannot take the examinations of ICAEW without a training contract. This confirms the alignment between training in the firm, studying in a private sector college and the examinations of ICAEW.

In contrast, in the KSA, the accounting trainee who would like to sit the CPA examinations of the SOCPA does not need to have any training contract, but must be an accounting graduate or equivalent. However, the SOCPA does not allow an accounting trainee to progress to membership of SOCPA until he
has completed three years' training in a training firm that is authorised by the SOCPA, as discussed in Chapter 8 (8.1.1.1, p. 237).

In an investigation into the subjects of examinations in these professional bodies, the ICAEW indicated that those subjects are selected to reflect the business environment in the UK. Consistent with this, the SOCPA indicated the necessity for subjects to reflect the reality of the KSA business environment to test accounting trainees, as indicated in Chapter 8 (8.1.1.1, p. 237).

The examinations should also take during the period of the training contract to make alignment between the training firm and the professional accounting body, as the system in the UK does.

Although the SOCPA takes account of many aspects like accounting education requirements for candidates for examination, the SOCPA does not align the training in the firm with the period of the CPA examinations. This means that the process in the ICAEW with regard to coordination with the training firms is better than that in the SOCPA.

In an investigation into the requirements of ACAs or CPAs in these two professional accounting bodies, the analysis revealed that there is a similarity in those requirements, which supports accountants to be qualified professionally. The requirements are passing the examinations and undertaking three years' training at least, as explained in Chapter 8 (8.1.1.2, p. 239). These findings agree with the documents that were collected from these professional bodies.

In the UK, the interviewee indicated that the ICAEW requires candidates to have passed examinations and trained for at least three years in a training firm to be qualified professionally. But they will not be ACAs until they apply to become members in the ICAEW. The ICAEW requires that members undertake CPE to continue in membership, as discussed in Chapter 8 (8.1.1.2, p. 239).
Consistent with the ICAEW, the SOCPA has determined the same requirements that support accounting trainees to be CPAs and maintain their competence by CPE activities to continue in membership of SOCPA (see 8.1.1.2).

Also, these requirements of ICAEW and SOCPA are in agreement with the standards of IFAC to prepare accounting trainees to be professionally qualified, and continue in membership to maintain their competence via CPE.

**9.2.2. The training in the training firm:**

The analysis referred to the training firms in the UK and the KSA which play an important role in qualifying accountants to be able to achieve technical skills by practising accounting, as discussed in Chapter 8 (8.1.2.5, p. 247). Both the ICAEW and the SOCPA require accounting trainees (the graduates) to train for at least three years. The period of training in the UK reflects the coordination between the ICAEW and the training firm, as shown in Chapter 8 (8.1.2.1, p. 242), while in the KSA, the period does not reflect any coordination between the SOCPA and the training firm, because accounting trainees can sit the CPA examinations before or after training, as stressed in 6.2.1 and 8.1.3. This means that there is an alignment in the UK between the ICAEW and the training firm with regard to the trainees, but no such alignment in the KSA.

With regard to the period of training, analysis revealed that the ICAEW and the SOCPA require the trainees to undertake at least three years' training in the firm, as explained in Chapter 8 (8.1.2.1, p. 242). The ICAEW and the SOCPA agree that three years is a suitable period for trainees to learn how to practise accounting, as discussed in Chapter 8 (8.1.2.2, p. 243).

On the other hand, the analysis showed that there is a big difference between the ICAEW and the SOCPA with regard to the candidates who wish to progress in these professional accounting bodies on two points.
The first point is that in the UK, the application for progress to be professionally qualified starts from the training firm, because the ICAEW does not accept candidates unless they have a training contract from a firm that is authorised by the ICAEW, as discussed in Chapter 8 (8.1.2.1, p. 242). In the KSA, however, the application for progress to be professionally qualified starts from the SOCPA, because the SOCPA does not need a training contract from the candidates, as indicated in Chapter 8 (8.1.2.2, p. 243). The researcher recognises the importance of the training contract in the link (alignment) between the ICAEW examinations and the training in the training firm, as explained in Chapter 8 (8.1.2.2, p. 243).

The second point is whether there is positive discrimination in favour of recruiting accounting graduates. As explained above, the application starts in the training firm in the UK. The training firm is able to recruit accounting trainees with non-accounting degrees and may well prefer to do so. (see the reasons in 8.1.2.3.). However, in the KSA the application starts from the SOCPA, so the SOCPA accepts only accounting graduates, as discussed in Chapter 8 (8.1.2.3, p. 245). This means that the preference or discrimination in favour of accounting graduates comes from the SOCPA.

As a result of this difference between the UK and the KSA with regard to the preference for candidates in terms of the type of degree held, the training firms have different viewpoints as follows:

Hacker Young considered that accounting graduates who go on to qualify as ACAs will not necessarily become more effective accounting practitioners than non-accounting graduates who qualify as ACAs. The interviewee indicated that effectiveness depends on what trainees have learned broadly from their studying. This answer reflects the importance of learning, as part of qualifying as accountants, in addition to the training. However, this firm indicated that accounting graduates know early that they will be accountants, which makes them focus on accounting as shown in Chapter 8 (8.1.2.4, p. 246). This answer confirmed the importance of alignment between studying accounting in university, and training in the firm.
In contrast, the training firm in the KSA indicated that they require a degree in accounting, because accounting graduates have additional theoretical knowledge of accounting and business functions as compared to non-accounting graduates, as explained in Chapter 8 (8.1.2.4, p. 246).

Thus, the stance taken in KSA is that candidates must have an accounting degree, as mentioned in Chapter 8 (8.1.2, p. 241).

From the analysis, ACAs in the UK who have an accounting degree and those who have a non-accounting degree confirmed that accounting graduates outperform non-accounting graduates in the first two years of training, but by the end of the training in the firm and the examinations of the ICAEW, the gap between accounting graduates and non-accounting graduates is small, as discussed in Chapter 8 (8.1.2.4, p. 246).

All the discussion about the preference of trainees, and the analysis of the findings, indicates that knowledge of accounting is very important to help trainees to understand their field from the beginning, and accounting knowledge has an impact on the trainees as explained in Chapter 8 (8.1.2.4, p. 246).

Another difference between the UK and the KSA is with regard to the training in the training firm. In the UK, the training is aligned with the examinations of ICAEW, while in the KSA there is no alignment between the training firm and the CPA examinations of the SOCPA, as discussed in 8.1.2.2. The process in the UK is more efficient, because it supports the training firm to assess the ability of accounting trainees to practise activities in the business, as mentioned in Chapter 8 (8.1.2.6, p. 250). Also, it helps the training firm to evaluate the trainees through their results in the examinations, as discussed in Chapter 8 (8.1.2.6, p. 250).

From all the discussions, the researcher recognised that the system in the UK is better than that in the KSA with regard to the alignment between
examinations of ICAEW and the training firms during the period of training, for the reasons discussed above. However, the system in the KSA is quite different from that in the UK with regard to the requirement for accounting graduates, as explained above.

### 9.2.3. Preparing for the examinations of the professional body:
Analysis showed that there is a similarity in the UK and the KSA with regard to preparing accounting trainees for the examinations of the professional accounting body. However, there is a big difference between the two systems in the process (more details in Chapter 6). In the UK the preparation of accounting trainees is done through a private sector college completing the coordination between the ICAEW and the training firm which is part of the training contract, as explained in Chapter 8 (8.1.3, p. 251). This confirmed that there is alignment between these three places (the ICAEW, the training firm and the private sector college). Although the preparation of accounting trainees in the KSA takes place in the SOCPA, there is no coordination on this issue. This is because the preparation is optional for accounting trainees as explained in Chapter 8 (8.1.3.1, p. 252). So the process in the UK is more effective than the process in the KSA, as explained Chapter 8. In more detail, the researcher can recognise the advantages of the process in the UK with regard to the preparation of accounting trainees for the examinations of ICAEW.

Analysis showed that the material taught to accounting trainees is determined by the ICAEW and the SOCPA because these professional bodies know about the kind of the examinations, as explained in Chapter 8 (8.1.3.1, p. 252). The BPP and the SOCPA depend on a variety of methods to teach their trainees, because there are different subjects to be covered, such as taxation and auditing as discussed in Chapter 8 (8.1.3.2, p. 254). Analysis revealed that the BPP and the SOCPA can play an important role in preparing trainees to be ready for examinations, because the BPP and the SOCPA are under the umbrella of the professional accounting bodies, as discussed in Chapter 8 (8.1.3.3, p. 255).
All the above steps support BPP to ensure that accounting trainees acquire the necessary technical knowledge and skills which are important to pass the examinations. As a result of the training contract which is aligned between the examinations of ICAEW, the training firm and BPP, the situation in the UK is more effective than the situation in the KSA, as explained in Chapter 8.

From the analysis of the findings of the second stage (professional accounting training), the researcher built the second part of the model of AE&T in the KSA, as indicated in Figure 9.2. The input is the accounting trainees, while the educational process includes the training in the training firm, preparing for the examinations of the professional body, and the examinations of the professional body, which are aligned to prepare accounting trainees to be professionally qualified.

From the comparison between the findings of the UK and the KSA, the researcher tested the propositions in the second stage (see 4.5.2, p 114) and understood the process that should be carried out to prepare accounting trainees (accounting graduates) to be professional accountants.
9.3. The Third Stage: Professional Accounting Practice and CPE:

Analysis showed that CPE programmes in the ICAEW and the SOCPA are compulsory for accountants who wish to practise in some accounting areas to maintain their competence, as discussed in Chapter 8 (8.2.1, p. 259). This indicates that there is a similarity in these professional accounting bodies with regard to the requirements of continued membership. This means that there is a link between ACAs or CPAs in these professional accounting bodies and CPE programmes.

From the analysis, the researcher realized the importance of CPE programmes for ACAs or CPAs for the reasons mentioned in Chapter 8 (8.2, p 258). These professional accounting bodies require their members to undertake CPE programmes to reflect the alignment between professional accounting training and professional accounting practice and CPE, as argued in Chapter 8 (8.2.1, P. 259).

In spite of the confirmation of the importance of CPE programmes to maintain the competence of ACAs or CPAs, CPE programmes must be relevant to the works of the members in order to enable them to improve their competence, as discussed in Chapter 8.(8.2.2, p. 260). The researcher understood from the ICAEW and the SOCPA that CPE programmes are enough for the members to maintain their competence if CPE activities are relevant to the jobs of the members. This confirmed that the CPE is a continuing stage of maintaining and developing accountants' competence, as discussed in Chapter 8.(8.2.5, p. 265).

The analysis revealed, however, that an achievement point system which is used to assess the points of CPE activities is not valid and depends on members' self control for its effectiveness as discussed in Chapter 8 (8.2.6, p 265). It is argued that the members need to be more careful with regard to CPE programmes in order to achieve the aim of such programmes, which is to develop the competence of members who practise accounting.
Relating to this issue, the analysis showed that both these professional accounting bodies, the ICAEW in the UK and the SOCPA in the KSA, require their members to record and report CPE activities as a form of control or evidence, as mentioned in Chapter 8 (8.2.7, p. 266). However, these professional accounting bodies believe this is not enough, so the members have to be truthful with the professional accounting bodies with regard to their points used to measure CPE activities.

Finally, the analysis confirmed that ACAs in the ICAEW and CPAs in the SOCPA only need CPE programmes to become effective accounting practitioners, as discussed in Chapter 8 (8.2.5, p. 265). The analysis does not show any requirements imposed by the ICAEW or the SOCPA on their members in order to maintain their competence except CPE activities as discussed in Chapter 8 (8.2, p. 258).

From the analysis of the findings of the third stage (professional accounting practice and CPE), the researcher built the third part of the model of AE&T in the KSA as shown in Figure 9.3. The input is an accountant who is qualified professionally, and practises accounting. The educational process includes CPE programmes which are relevant to the jobs of the members.

From the comparison between the findings of the UK and the KSA, the researcher tested the propositions in the third stage (see 4.5.3, p. 115) and understood the process that should be carried out to develop the competence of accounting practitioners, as shown in Figure 9.3.

The SOCPA is a member body of IFAC, so the SOCPA must take account of the standard of IFAC (IES 7, 2004) which becomes effective in 1st January 2006, as explained in Chapter 8.
Figure 9.3. The Third Stage: Professional Accounting Practice and CPE in the KSA

From these constituent models of the three stages which explain each stage individually, the researcher built an overall model of AE&T for the KSA see Figure 9.4. This model consists of three stages, namely, university accounting education, professional accounting training and professional accounting practice and CPE, which are aligned. The model is as follows:
Figure 9.4 The model of AE&T for the KSA
9.4. Comments on the Proposed KSA Model of AE&T:
This section explains the activities contained in the model of AE&T in Figure 9.4., which includes the three stages, as follows:

**9.4.1. University Accounting Education:**
This stage aims to prepare accounting students to become accountants. This will happen if university accounting education reflects the process which is derived from the analysis as in 9.1.

**9.4.1.1. Intended learning outcomes (ILOs):**
The ILOs need to be specified by requirements which can support accounting graduates. The requirements should be clear to help educators know what they should teach, how to teach it, and how to assess the students.

**9.4.1.2. Curriculum:**
The curriculum is designed according to the ILOs which are determined by clear requirements. As the curriculum impacts on the teaching methods and assessment methods, there should be alignment between among them.

**9.4.1.3. Teaching Methods:**
Teaching methods should be varied to achieve different ILOs. A variety of teaching methods should be selected according to the content of the curriculum. This means alignment between curriculum and teaching methods.

**9.4.1.4. Assessment Methods:**
Assessment methods should be varied to assess different ILOs. A variety of assessment methods should be chosen according to the content of the curriculum and the chosen teaching methods. This requires alignment among them.
9.4.1.5. Work Placement:
Work placement should be part of the accounting degree to support students to achieve some of the ILOs. It should take place for one year during the programme.

9.4.1.6. Accreditation:
Accounting degrees should be accredited by the SOCPA. The SOCPA should have requirements to accredit accounting programmes in the KSA universities. It must take account of the standards of IFAC, because SOCPA is a member body in IFAC.

9.4.2. Professional Accounting Training:
This stage aims to prepare accounting trainees to become CPAs as explained in 9.2. This stage consists of three steps which have different aims, as shown in 9.2.1, 9.2.2, and 9.2.3. The three steps are:

9.4.2.1. Examinations of the Professional Body (CPA examinations):
The examinations should take place during the training in the firm (training contract). Also they should reflect the business environment in the KSA.

9.4.2.2. The training in the training firm:
Three years at least should be spent in training in the firm. There should be alignment between the training in the firm and the examinations of SOCPA which cover the period of training by the training contract.

9.4.2.3. Preparing for the examinations:
Accounting trainees should be prepared for the examinations of the professional accounting body (the SOCPA). The study further examinations should take place during the training period and the examinations, by alignment between them.

9.4.3. Professional Accounting Practice and CPE:
This stage aims to maintain and develop the competence of CPAs during their work which includes practice accounting as shown in 9.3.
CPE must be compulsory for CPAs as a condition of practising accounting and continuing in membership of SOCPA. The CPE activities have to be relevant to the members' works to help them to update and refresh their knowledge to achieve the aim of CPE. This means there will be alignment between CPAs and CPE, which agrees with the guidelines of IFAC.

Members have to be truthful with the SOCPA with regard to their 'points' for CPE activities. It is also important for members to record their CPE activities to know what they did and what they need to learn in the future.

Conclusion:
The model of AE&T for the KSA was built by determining of the positive aspects of AE&T in the UK and the KSA, and avoiding the shortcomings of AE&T in the UK and the KSA, which came from the comparative study.

This model consists of three stages which have different aims as shown in 9.4.1. 9.4.2. and 9.4.3, namely: university accounting education prepares accounting students who are able to achieve all the ILOs by the alignment among the elements of the learning context. Professional accounting training prepare accounting trainees to be professionally qualified. Finally, professional accounting practice and CPE maintain and develop the competence of CPAs and enables them to continue in membership of SOCPA.

This means that all these stages of the model need to be aligned in order to improve AE&T in the KSA to lead to improved accounting practice in the KSA. This will enable clients to benefit from better accounting services.

This model must take account of the requirements of IFAC, because the SOCPA is a member body in IFAC, which requires its members to adopt all standards related to AE&T effective from 1st January 2005 and 1st January 2006 (re CPE).
Chapter 10

Conclusion and Discussion
Chapter 10 – Conclusion and Discussion

10.1. Introduction:
This chapter will present an overall study, by highlighting its main themes and outcomes. It also to provide some recommendations for Saudi researchers, regarding directions for further study of AE&T in the KSA. The limitations of the study are acknowledged, and its contribution to AE&T research in the KSA is emphasised.

10.2. Summary of the study:
As noted in Chapter 1, the aim of this study was to build a model of AE&T for the KSA. In order to do so, it was intended to benefit from an analytical comparison between AE&T in the UK and the KSA.

Specifically, the researcher set out to answer the following two key questions:

Q.1. What are the main differences and similarities between AE&T in the UK and the KSA? How? Why?

To answer this question, it was necessary to answer these sub-questions:

1.1. What are the main differences and similarities between university accounting education in the UK and the KSA to achieve ILOs? How? Why?

1.2. What are the main differences and similarities between accounting professional bodies to produce ACAs in the UK and CPAs in the KSA? How? Why?

1.3. What are the main differences and similarities between ACAs in the UK and CPAs in the KSA in terms of CPE? How? Why?

Q.2. How can we align AE&T in the UK and the KSA universities and the professional bodies to produce effective accounting practitioners? How? Why?
To answer this question, it was necessary to answer these sub-questions:

2.1. What is the model of AE&T in the UK and the KSA to produce effective accounting practitioners? How? Why?.

2.2. What are the advantages in the UK and the KSA AE&T and how do they contribute to produce effective accounting practitioners? Why?

This study was needed in view of the shortage of studies on AE&T in the KSA; indeed, no previous doctoral thesis has focused on AE&T per se in the KSA. This means this thesis is the first to analyse in detail in AE&T in the KSA, and the first study to make a comparison with the UK in this respect.

Accounting is very important for the KSA because of its increasingly important role in the world economy. A number of issues have been identified as contributing to the growing importance of accounting in the KSA as follows:

Increase in the number and size of companies: The separation of management and ownership in these large companies necessitates the application of accounting techniques to control the resources entrusted to them and to run such large organisations effectively and efficiently.

Growth in oil revenues: Because growth in domestic productive capacity could not keep pace with that in oil revenues, these funds had to be invested abroad. Selection of the right investment targets and forms and the amounts to be invested in each depends on an understanding of modern finance and accounting skills.

The need for a better method to trade in securities still persists as a result of formalisation of the Stock Exchange. A development which might improve the information problem is the newly-adopted generally accepted accounting and auditing standards and standards of professional ethics. Compliance with these should enhance the reliability of the financial statements of the corporations.
Chapter 10 – Conclusion and Discussion

With many changes in the regulations, higher professional standards are expected to prevail and to be practised by competent members of the profession. This expectation raises an obvious need for the development of sophisticated theoretical and practical AE&T in the KSA universities and the SOCPA.

Establishment of big foreign firms in the KSA, such as United Emirates Communications, is another significant factor since in recent years, it has provided many opportunities for employment in accounting in public accounting firms.

In the light of these developments, AE&T acquire greater significance in KSA, especially now the Big Four national accounting firms operate in the country, and there is a professional accountancy association, the SOCPA, established in 1992.

Accounting as a discipline is taught at six universities and 36 technical colleges in the KSA. Recognising the importance of having professional accountants within the country, the SOCPA has attempted to train and develop local human resources in the area of accounting.

The need for public accountants is well recognised in Saudi companies. Every public company incorporated in the KSA is required to prepare a profit and loss account with a corresponding balance sheet. The accounts must be audited by a registered auditor. The legal framework requires that they appoint an auditor.

Privatisation of the public sector utilities of the government, which encourage the private sector utilities to look for accounting practitioners.

This study selected AE&T in the UK as a reference point against which to compare AE&T in the KSA. This decision was made for several reasons, as follows:
Many studies have been undertaken making comparison between AE&T in the KSA and the USA, such as Al-Sultan (1981) and Agami and Al-Kafaji (1986). Most AE&T in the KSA universities and the SOCPA emanate from the USA system, which has many problems (as shown in 1.2.4.3.2).

The UK was the first of the developed countries to privatise public sector utilities.

The accounting professions of the English-speaking world have all emanated from that in Britain. Some of the first practising accountants in the USA started their careers in Britain and naturally the professions in Canada and Australia initially looked to Britain for their model. Yet in all three countries (USA, Canada, Australia), the indigenous system of AE&T has now diverged markedly from the British system (Solomon, 1974).

Data from the UK were readily accessible because the researcher was studying in a UK university.

In order to establish the factors of the study, it was made clear that AE&T includes a number of aims, pursued through different stages. Moreover, since the aim of the study is to develop a model to produce effective accounting practitioners in the KSA by alignment of AE&T, effective accounting practitioners were defined as accountants able to practise their knowledge and to maintain their competence under any circumstances.

Wilson's model (2002), which was the first model to attempt an alignment of AE&T, was taken as a conceptual basis for the research. This model consists of four phases, as shown in Figure 1.2.4.2. However, the scope of this research will cover the last three stages of Wilson's model, because the prior education just prepares students for life in general, not for accounting in particular. The researcher also started from university accounting education because SOCPA considers an accounting degree as a very important condition for accepting a candidate who intends to progress in the SOCPA to
become a CPA. Also, this study aims to build an aligned model of AE&T only for the KSA.

In Chapter 2, background was presented on the KSA as the research context and the education systems in the UK and the KSA were introduced, by way of background to later discussion of the system of AE&T, as part of that wider system. Moreover, the professional accounting bodies in the UK and the KSA namely, the ICAEW and the SOCPA were described and it was noted that they have an important role in qualifying accountants professionally and maintaining their competence via CPE activities, as part of the stages towards producing effective accounting practitioners.

Chapter 3 contained a review of relevant literature, divided into several categories:

First, a review of studies in higher education and VET was undertaken, to facilitate understanding about the factors of education and training that can play a role in the outcomes of research. Among the most important studies identified were those of Biggs and Ramsden, which supported the current study with regard to the first stage, namely, university accounting education.

From higher education studies, the researcher understood the importance of the interaction of key factors {curriculum, teaching methods and assessment methods} to achieve ILOs.

With regard to VET studies, few studies were available with specific relevance to the aim of this study. However, it was possible to review research on the role of VET in employees qualifying professionally. The training is part of the role in qualifying accountants.

Attention was then focused on research pertaining to the specific countries of interest in this study. Research on AE&T in the KSA was found to be very limited. Although some Saudi researchers have discussed AE&T in the KSA, they did not serve AE&T in their country, because they limited their attention
to university accounting education, ignoring professional accounting training, professional accounting practice and CPE. Moreover, AE&T research in the KSA has been stagnant since 1996. Saudi studies reflected the shortage and limitations of efforts in the KSA to improve AE&T. So, this study tries to overcome this problem by comparing AE&T in the UK and the KSA to build a model of AE&T for the KSA.

Attention was also focused on recent research on AE&T in the UK and the USA, the former as a point of comparison, as explained earlier, and the latter, because the system of AE&T in the KSA emanated from the USA. Attention was drawn to the similarities and differences in AE&T in the UK and the USA. Specifically, weak points in the system in the USA were highlighted in order to justify the decision not to depend on the USA in the comparison with the KSA for the purpose of building a model. Nevertheless, it was pointed out that significant efforts to improve AE&T in the USA have been made by the Bedford Committee Report (1986), the Big 8 white paper (1989), AECC (1990) and Albrecht and Sack (2000), although these are restricted as described by the researchers in the USA and the UK such as Poe and Bushing (1991); Previts (1991); Barefield (1991); Wilson (2002); and Herbert (2005). AE&T in the KSA is still depend on the USA system before these efforts.

In Chapter 4, the theoretical focus was refined by investigating studies which discuss AE&T in relation to specific factors, focusing on three stages of Wilson’s model (2002): university accounting education, professional accounting training and professional accounting practice and CPE. From the literature, a number of propositions were specified in order to elaborate Wilson’ model, and to guide questions to be put to interviewees covering all phases of model. These propositions as follows:

One of these was that the ILOs are determined to support the learning context.
Chapter 10 – Conclusion and Discussion

The curriculum is one factor of the educational process and several propositions were derived regarding alignment with the learning context to achieve the ILOs. The first is that curriculum is designed according to the ILOs, in line with the suggestions of Jackson (1976) and Biggs (1992). The second is that the curriculum was designed to help students who intend to progress to membership of the accounting professional body to become CPAs, as indicated, for example, in the Bedford Committee Report (1986). Consistent with the recommendations of the Bedford Committee Report (1986) and AECC (1991-1996), the third finding is that the curriculum helps students to understand most of the issues covered in the syllabus of the accounting professional body. Finally, the curriculum impacts on the teaching methods and assessment methods, as suggested by most of the studies reviewed, for example Cunningham (1996).

From the studies, a number of findings were derived with regard to teaching methods. First, bearing in mind King's (1991a) claim that good teachers modify their teaching according to the subject matter, the emphasis on context in the work of Biggs (1996) and Mladenovic (2000), and the repeated emphasis on alignment with ILOs (for example, Bonner, 1999), the proposition can be derived that "the teaching methods are selected according to the content of the curriculum". Alignment between curriculum and teaching methods encourages the students to be active learners, as indicated by Campbell and Lewis (1991). In line with AECC (1990) and Inglis and Dall’Alba (1998), it can be suggested that a variety of teaching methods help students to adopt a deep learning approach. It has also been noted that different teaching methods serve different purposes, whilst "one teaching method is not enough to achieve all ILOs". Finally, combining the foregoing principles, it may be suggested that "a variety of teaching methods without alignment with the curriculum is not enough to help students achieve all the ILOs".

Several findings were also derived to guide evaluation in relation to methods of assessment. Firstly, as demonstrated and asserted by a variety of researchers, including Granleese (1996) and Chalmers and Fuller (1996), one assessment method is not enough to achieve all ILOs. Moreover, given the
findings of Thomas and Bain (1984) on the effect of inappropriate assessment, and the assertions of Ramsden (1992), Biggs (1999) and Mladenovic (2000) concerning the need for alignment among teaching methods and curriculum and course objectives, it was proposed that a variety of assessment methods, without alignment with the learning context, is not enough to achieve all the ILOs. A third proposition, given the findings of Laurillard (1984) and Sanderson and O’Neil (1996) on the way in which assessment methods shape students’ learning approaches, is that a variety of assessment methods helps students to use a deep learning approach. Finally, in the light of the comments of the AECC (1990) on the implications of changes in course objectives, it was suggested that alignment between the learning context and assessment supports students to be active learners.

Work placement was identified in the literature as one of the factors that can play a significant role in achieving some ILOs. This is because it helps students to understand how they carry out the operations of accounting in practice. Based on the reported arguments of writers such as Richardson and Blakeney (1998) and Fowler and Tietze (1996) concerning the value of opportunities to apply skills and concepts learned in university to a real-world context, it was concluded that work placement is very important for students to be active learners and to achieve some ILOs.

Accreditation is also an important factor which has an effect on many factors (determinants) in this study (curriculum, teaching methods and assessment methods)(Williams et al., 1988; Williams 1991). Therefore, the proposition was derived that the accreditation of the programme is important to students. Moreover, in the light of the reports by Bailey and Bentz (1991) and Miller and Woods (2000) on exemptions, it was suggested that the accreditation of the programme is helpful to students who intend to progress in the professional body.

Several implications were drawn for the second stage (professional accounting training) from previous research. The first, suggested by the comments of Lymer and Craner (2000) and Broadbent et al., (1992) regarding
Chapter 10 – Conclusion and Discussion

the situation in the UK and USA respectively, is that there is a link (alignment) between the accounting professional body and university with regard to accounting graduates.

The second, derived from statistics (Pass, 2003) and Karreman's (2002) report on the requirements of AICPA and SOCPA, is: that there is positive discrimination in favour of recruiting accounting graduates into training contracts or professional body. In the light of the criticisms of Herbert (2005), the opposite position may be proposed as a criterion for evaluation, namely: accounting graduates who go on to qualify as ACAs or CPAs are likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs or CPAs. A fourth proposition, that there are requirements that determine the competence of accountants who are professionally qualified, can be derived from the documents of ICAEW and SOCPA. Paisey and Paisey (1996) and Morgan's (1997) remarks on the importance of training to enable accounting graduates to put their knowledge into practice in the technical area suggests the proposition that the training in the firm supports accounting trainees to practise the technical skills. Morgan's (1997) comments, taken in conjunction with the requirements of ICAEW (2003) give rise to a sixth proposition: the training in the firm encourages accounting trainees to pass the examinations in the accounting professional body. Finally, the evidence from BPP (2003) led the current researcher to propose that: the study and preparation for examinations help accounting trainees to pass these examinations.

Based on the literature review, a number of findings, moreover, were derived for the third stage (professional accounting practice and CPE). Firstly, CPE is important to ACAs or CPAs to maintain their competence in different circumstances, as emphasised by IFAC (2004) and ICAEW (2003). Secondly, CPE programmes enable ACAs or CPAs to ensure that their knowledge and skills are refreshed, updated and extended, given the dynamic professional environment (Al-Rowita, 2002; ICAEW, 2003).
Chapter 10 – Conclusion and Discussion

Based on the literature and propositions derived from it, the researcher devised an initial model of the factors of AE&T. These propositions were subsequently tested by cross case analysis in a comparative study.

In Chapter 5, the researcher explained the nature of the methodology and methods which were used in the study to achieve the aims and objectives of the research. Multiple case studies were used in this research, because the nature of the research was a comparative study including two groups (the UK and the KSA). The sites of study were defined in Table 5.1.

This study depended on interviews face to face and by telephone, in addition to the analysis of documents. It also used cross-case analysis, because multiple comparative studies need such an analysis, as recommended by Miles and Huberman (1994) and Bryman (2001).

Chapter 6, contained described and compared the current status of AE&T in the UK and the KSA. The information used for this purpose was collected from documents and elaborated with reference to the interviews.

It was identified that there are many differences between accounting degrees in the UK and the KSA, for a number of reasons, such as the experience in UK universities, and the fact that the system in the KSA follows the system of the USA (SOCPA, 2003). The differences in these degrees can in several ways influence the achievement of ILOs. In the UK, ILOs are determined based on the standards in the UK such as the QAA benchmark, and requirements of professional bodies such as ICAEW (Loughborough University, 2003; University of Sheffield, 2003; University of Nottingham, 2003). However, for accounting degrees in the KSA, there was no clear policy in the department to specify ILOs as a result of the lack of requirements.

With regard to the curriculum, that in the UK is designed according to ILOs, whilst in the KSA, there was no clear evidence of the designing of the curriculum according to the ILOs.
In the UK accounting degree programmes, the educators make use of a variety of teaching methods and assessment methods. In contrast, in the KSA departments except (KFUPM), the educators rely almost totally on one teaching method, the lecture, and assessment is by examinations at the end of semester.

It is difficult to see whether all these degrees in the UK have the same process. There are differences between them in the curriculum and they make use of different teaching methods and assessment methods.

The accounting degree programme in Loughborough includes a year's work placement. However, those in the other two UK universities do not. Also, in the KSA, the researcher found that the programme in KFUPM incorporated work placement, because this department has relations with firms (KFUPM, 2003), while the other two KSA universities do not include a work placement. The importance of work placement as part of an accounting degree to support students to achieve some ILOs was highlighted.

Accounting degrees in the KSA are not accredited by the SOCPA, because the SOCPA has no standards for accrediting accounting programmes.

Regarding professional accounting training, it was found that the processes used by the ICAEW to prepare ACAs differ from those used by the SOCPA to prepare CPAs, because the system of SOCPA emanated from AICPA in the USA. The trainees in the SOCPA must be accounting graduates or equivalent, whilst in the ICAEW, the trainees can be graduates in accounting or any subject, or may have A-levels, AAT qualification, etc. Also, in the SOCPA, the trainees can sit the CPA examinations before or after the training in the firm, while in the ICAEW, the trainees must apply via the training firm, so they must have a training contracts. During their training contracts, the trainees have to take the examinations of the ICAEW. During the same period, they must take courses in a private sector college to prepare them for these examinations. In the SOCPA, the trainees should take some courses that help them to pass the examinations of the SOCPA. These courses can
be taken in the SOCPA, which are optional. The trainees in the SOCPA who pass the CPA examinations will not be CPAs until they have finished at least three years in the training firm, whilst in the ICAEW, finishing the training contract and passing the examinations leads to applying for ICAEW membership.

It was pointed out that there is much similarity between the ICAEW and the SOCPA with regard to the issues of CPE programmes, because the SOCPA rules that organise the CPE programmes followed the rules in UK, in addition to IFAC (Al-Rowita, 2002 and SOCPA, 2003). In these two professional bodies, the CPE programmes are divided into structured and unstructured. The CPE programmes are compulsory for the members of these professional bodies. Also, they are compulsory for some non-members in some situations.

These professional bodies see CPE as the best way to maintain the competence of their members to practise accounting. They depend on a points system to assess the CPE activities. The SOCPA concentrates on the subjects that relate to the syllabus of the CPA examinations, while the ICAEW does not determine any fields for CPE programmes, because it recognizes the wide range of professional activities of its membership (ICAEW, 2003). The ICAEW therefore allows members and their firms to decide the relevance and usefulness of CPE programmes to their own circumstances.

For the members of ICAEW, CPE is compulsory, and they will be required to maintain an annual record of CPE undertaken and be able, when required, to confirm to the professional body that they have complied annually, while the members in the SOCPA for whom CPE is compulsory will be required to maintain their own record of CPE every five years.

The ICAEW and the SOCPA are member bodies of IFAC, so they must apply the standard of IFAC (IES 7) which ask their member bodies to require their members to undertake CPE. This standard becomes effective on 1st January 2006.
This analysis was regarded as background to the research before presenting the findings of interviews. It also answered the first key question, which concerned the differences and similarities in AE&T in the UK and the KSA (see the first question in 1.1.5).

The analysis of findings was dealt within two chapters (7 and 8). Chapter 7 contained analysis relating to university accounting education, while Chapter 8 contained findings related to professional accounting training and professional accounting practice and CPE. Through the analysis of the findings, the researcher tested, by cross-case analysis, the propositions derived from the literature review, documents and expectations of the researcher.

In Chapter 7, the findings relating to university accounting education were analysed. These included ILOs, curriculum, teaching methods, assessment methods, work placement, and accreditation. Various propositions relating to these factors were tested.

From the analysis of the interviews and the documents from the UK and the KSA universities, it was found that ILOs in the UK universities were determined in different ways, including the viewpoints of academics and practitioners. This is because accounting degrees in the UK took account of different requirements such as the QAA benchmark. In contrast, in the KSA universities, there was no clear policy in the department to specify ILOs, as a result of the lack of requirements.

The analysis revealed that the determination of ILOs in the UK universities is better than in the KSA. This means that the ILOs need to be specified in terms of requirements which can support accounting graduates.

The step of determining the ILOs was found to be reflected in the designing of the curriculum. In the UK universities, the curriculum is designed according to the ILOs which were determined in line with requirements of QAA benchmark, and the requirements of universities and departments. However, in the KSA
universities, there was no evidence of the curriculum being designed according to the ILOs. This means that the design of the curriculum in the KSA universities does not reflect the Saudi environment, as they are not clear in specifying the ILOs.

On the other hand, there is agreement between the interviewees in the UK and the KSA universities that the curriculum has an impact on the teaching methods and assessment methods. The answers of interviewees in the UK indicated that this impact comes as a result of the alignment among curriculum, teaching methods and assessment methods. This confirms the alignment among elements of the learning context in the UK universities.

On a different point in the curriculum, an analysis showed that the curriculum content of programmes in the UK and the KSA universities explains the syllabus of a professional accounting body in general, but not in detail. This is because university accounting education prepare students to become accountants, not to be accountants.

The analysis revealed that an alignment between the content of curriculum and teaching methods produced a suitable method for the ILOs of the course. One teaching method is not enough to achieve all ILOs. Through alignment, the use of a variety of teaching methods is very important in order to achieve all the ILOs.

It was found that a variety of teaching methods is in use in the UK universities, while in the KSA universities, this is not the case, except in KFUPM. A variety of teaching is considered very important to encourage students to achieve ILOs by using a deep learning approach. The analysis showed that there is an alignment among the elements of learning context in the UK universities, while there is no alignment among the elements of learning context in the KSU and KAU. Thus, the presence, in the UK universities, of a variety of teaching methods, which are determined by alignment with the content of the curriculum, is better than depending on a single method, as in the KSU and KAU in the KSA.
Interviewees generally agreed that one assessment method cannot assess all the ILOs. The analysis also revealed that a variety of assessment methods is a very important factor in the learning of students. Assessment methods, like teaching methods, need to be aligned with other elements of the learning context to impact on the learning approach of students. From the analysis, it can be confirmed that the alignment may be between curriculum and assessment methods directly. Comparison between programmes in the two countries confirmed the use of a variety of assessment methods in the UK and the KSA universities. However, the situation in the UK is better than that in the KSA, because in the UK there is an alignment to determine which assessment method is suitable and the learning context is seen as one unit. KSU and KAU depend on examination as the main method and other methods are supplementary. From the analysis, it was concluded that the alignment of assessment methods with other elements in the learning context would support students to use a deep learning approach and achieve ILOs.

It has been claimed that it is beneficial for work placement to be part of the accounting degree. This is because work placement can play a good role in supporting students to be active learners. Work placement should encourage students to achieve some of the ILOs. However, from the comparison between the UK and the KSA universities, the researcher recognised that work placement only exists in the accounting programmes in Loughborough University and KFUPM. However, the system in Loughborough appears to be better than in KFUPM, because the programme gives the students one year to practise different kinds of accounting and supports them when they become trainees.

The analysis showed that accounting degrees in the UK universities were accredited by the ICAEW, while accounting degrees in the KSA universities were not accredited by the SOCPA, which considers that accreditation is not one of its duties. However, the researcher recognised that accreditation by ICAEW does not have a strong influence on students' choices, as the
requirement of accreditation by ICAEW is not compulsory in university accounting programmes.

It can therefore be suggested that accounting programmes in the KSA universities need to be accredited by the SOCPA as the only professional accounting body in the KSA and the one responsible for the CPA examinations. The SOCPA also needs to take account of the standards of IFAC, because the SOCPA is a member body in IFAC.

Chapter 8 was divided into two sections; section 1 contained the findings relating to professional accounting training; and section 2 contained the findings relating to professional accounting practice and CPE.

In the second stage (Professional accounting training) from the analysis, the researcher found that the system of the UK with regard to this stage is very distinctive, because any trainee who wishes to progress in the ICAEW must have a training contract with a training firm which is authorised by the ICAEW. The training contract will make a direct alignment between the examinations of ICAEW, the training in the firm and the studying in a private sector college which is responsible for preparing accounting trainees for the examinations of ICAEW. Accounting trainees train in the training firm and study in a private sector college under the umbrella of ICAEW. In contrast, the situation in the KSA, according to the analysis, is that there is no alignment between the SOCPA and the training in the firm. This is because the trainee can sit the CPA examinations before or after the training.

In an investigation into the requirements of ACAs or CPAs in these two professional accounting bodies, the analysis revealed that there is similarity in those requirements, which supports accountants to be professionally qualified. The requirements are passing the examinations and three years' training at least. These findings agree with the documents that were collected from these professional bodies.
In the UK, the interviewee indicated that the ICAEW requires candidates to have passed examinations and trained for at least three years in a training firm, to be professionally qualified. This requires that members of ICAEW undertake CPE to continue in membership in order to keep their competence.

Consistent with the ICAEW, the SOCPA determined the same requirements that support accounting trainees to be CPAs and maintain their competence by CPE activities to continue in membership of SOCPA.

Also, these requirements of ICAEW and SOCPA are consistent with the standards of IFAC to prepare accounting trainees to be professionally qualified and continue in membership to maintain their competence by CPE.

In this stage, the researcher found various issues that are very important to the model of AE&T, as follows:

It was confirmed that passing the examinations of the professional accounting body is one of the requirements of ICAEW and SOCPA which govern ACAs or CPAs. Although the SOCPA takes account of many aspects, such as educational requirements for candidates to sit for examination, the SOCPA does not align the training in the firm with the period of the CPA examinations. This means that the process in the ICAEW with regard to coordination with the training firms is better than that in the SOCPA.

It was also suggested that the examinations should be during the period of the training in the firm to make a link or alignment between the training firm and the professional accounting body, as the system in the UK does.

The analysis referred to the training firms in the UK and the KSA which play an important role in trainee accountants being to achieve technical skills by practising accounting. Both the ICAEW and the SOCPA require accounting trainees to train for at least three years. The ICAEW and the SOCPA agree that three years is a suitable period for trainees to practise accounting.
On the other hand, the analysis revealed that there was a large difference between the ICAEW and the SOCPA in respect of the candidates who intended to progress in the membership of these professional accounting bodies in two points:

The first point is that in the UK, the application for progress to be ACAs starts from the training firm, because the ICAEW does not accept candidates without a training contract from an ICAEW authorised firm. In the KSA, however, the application for progress to be CPAs starts from the SOCPA, because the SOCPA does not require a training contract from the candidates. The researcher understood the importance of the training contract for the alignment between the ICAEW examinations and the training in the training firm, as mentioned before.

The second point is whether there is positive discrimination in favour of recruiting accounting graduates. As mentioned in relation to the first point, the application begins in the training firm in the UK, so the training firm prefers accounting trainees with non-accounting degrees. However, in the KSA the application starts from the SOCPA, so the SOCPA only accepts those who have graduated in accounting or equivalent. This means that any discrimination comes from the SOCPA.

Because of this difference between the UK and the KSA with regard to the preference of trainees, the training firms have different viewpoints as follows:

Hacker Young (training firm in the UK) considered that accounting graduates who go to qualify as ACAs will not necessarily become more effective accounting practitioners than non-accounting graduates who have qualified as ACAs. Hack Young believes that the trainees' ability is largely dependent on what they have learned from their study. This reflects the importance of learning, as part of qualifying as an accountant, in addition to the training. Hacker Young states that accounting graduates normally know early on that they want to be accountants which encourages them to focus on accounting.
This answer confirmed the importance of alignment between studying accounting in university and training in the firm.

In contrast, the training firm in the KSA requires accounting trainees to be accounting graduates, because it believes they have theoretical knowledge which is very important to support trainees. Thus, the KSA believes that candidates must have an accounting degree.

From the analysis, ACAs in the UK who have an accounting degree and those who have a non-accounting degree confirmed that accounting graduates outperform non-accounting graduates in the first two years of training, but by the end of the training in the firm and the examinations of the ICAEW, the distance between accounting graduates and non-accounting graduates is small.

From the above discussion we can see that knowledge of accounting is very important to help trainees to understand their field from the beginning and accounting knowledge has an impact on the trainees.

The system in the UK is better than that in the KSA with regard to the alignment between examinations of the ICAEW and the training firms during the period of training contract, for the reasons discussed above. However, the system in the KSA is better than the UK with regard to requirement of accounting degree, as explained above.

Analysis showed that there is a similarity in the UK and the KSA as far as preparing accounting trainees for the examinations of the professional accounting body is concerned. However, there is a big difference between the two systems in the process as mentioned above when referring to chapter six.

In the UK the preparation of accounting trainees is done through a private sector college completing the coordination between the ICAEW and the training firm which is part of the training contract. This confirmed that there is alignment between these three places (the ICAEW, training firm and the
private sector college). Although the preparation of accounting trainees in the KSA takes place in the SOCPA, there is no coordination on this issue. This is because the preparation is optional for accounting trainees. So the process in the UK is more effective than the process in the KSA, as explained previously.

In the third stage (Professional Accounting Practice and CPE), analysis showed that CPE programmes in the ICAEW and the SOCPA are compulsory for their members who wish to practise in some accounting areas to maintain and develop their competence. This indicates that there is a similarity in these professional accounting bodies with regard to the requirements of continued membership. This means that there is an alignment between ACAs or CPAs in these professional accounting bodies and CPE programmes.

From the analysis, the researcher realized the importance of CPE programmes for ACAs or CPAs to maintain and develop their competence. These professional accounting bodies require their members to undertake CPE programmes during their work to reflect the alignment between professional accounting training and professional accounting practice and CPE.

In spite of the confirmation of the importance of CPE programmes to maintain and develop the competence of ACAs or CPAs, CPE programmes must be relevant to the work of the members in order to enable them to improve their knowledge and abilities. The researcher understood from the ICAEW and the SOCPA that CPE programmes are enough for the members to maintain their competence if CPE activities are relevant to the jobs of the members. This confirmed that the CPE programmes are the final testing of the accountants' competence.

The analysis revealed, however, that an achievement point system which is used to assess the points of CPE activities, is not valid and depends on members' self control for its effectiveness. It is argued that the members need to be more careful with regard to CPE programmes in order to achieve the
aim of such programmes, which is to maintain the competence of members who practise accounting.

Relating to this issue, the analysis showed that both these professional accounting bodies, the ICAEW in the UK and the SOCPA in the KSA, require their members to record and report CPE activities as a form of control or evidence. However, these professional accounting bodies believe this is not enough. So, the members have to be truthful with the professional accounting body with regards to their points of CPE activities.

In Chapter 9, the researcher depended on analysis of findings in Chapters 7 and 8 to build a model of AE&T for the KSA. Based on the comparison during the analysis of the findings (test the propositions), the positive points in AE&T in the UK and the KSA were highlighted and incorporated into the model (see Figure 9.4). The activities inside every stage in the model were explained.

10.3. The Model of AE&T for the KSA:

From the analysis, the researcher derived the model of AE&T for the KSA by determining the positive features of AE&T systems in the UK and the KSA.

This model consists of three stages, namely, university accounting education, professional accounting training and professional accounting practice and CPE, which have different aims. University accounting education aims to prepare accounting students to become accountants; professional accounting training aims to prepare accounting trainees to be accountants; finally, professional accounting practice and CPE aim to maintain the competence of accountants in their work. This model aligns these three stages to implement all these aims to produce effective accounting practitioners.

The researcher indicated that this model must take account of the requirements of IFAC, because the SOCPA is a member body in IFAC, which requires its members to adopt all standards related to AE&T effective from 1st January 2005 and 1 January 2006 (re. CPE)
Chapter 10 – Conclusion and Discussion

10.4. The limitations of study:

Although this study has resulted in the formulation of a model of AE&T to produce effective accounting practitioners in the KSA, it is subject to a number of limitations as follows:

1. This study does not cover the prior education.
2. It does not examine a variety of routes which can apply to the ICAEW, such as A-levels and AAT qualifications.
3. This study also focuses on graduates as a result of the system of the KSA.
4. The researcher depended on a small number of interviewees.
5. There are few studies in higher education and VET which relate to the aims and objectives of this study.
6. There are few KSA studies in AE&T.
7. There are few UK studies in AE&T.
8. There is no AE&T study which covers all the three stages in this research.

10.5. Recommendations for future research:

This research will open different topics in future which relate to AE&T in the KSA as follows:

1. This model of AE&T needs to be tested by KSA researchers.
2. The stage before university accounting education needs to be studied.
3. This study encourages KSA researchers to examine different issues in AE&T in the KSA such as the designing of curriculum and selecting of teaching methods and assessment methods in KSA universities.
4. The KSA researchers need to make comparisons between students in accounting and non-accounting on different issues such as in learning approaches.
5. The KSA researchers need to understand the reasons that encourage accounting graduates to progress to membership in the SOCPA.
6. The KSA researchers should compare AE&T in KSA with the international standards in AE&T.

7. The KSA researcher should examine the role of accreditation of accounting degrees in KSA universities by SOCPA.

8. It is very important for KSA researchers to understand the role of SOCPA in improving AE&T in the KSA to include accounting programmes in KSA universities and CPE.

9. They should study the impact of CPE on the competence of CPAs.

10. The KSA researcher needs to compare the requirements of SOCPA with regard to qualified accountants professional with the standards of IFAC (IES 1-7).

10.6. Contribution of the Study:

The researcher expects that the findings of this study will open up research on AE&T in the KSA, which has been stagnant since 1996. It also reflects the broad meaning of AE&T to include activities in accounting programmes in universities and the role of SOCPA to qualify accountants to become CPAs and improve and maintain their competence by CPE programmes.

The idea of alignment across different stages in AE&T is considered a new area which combines the role of the university and the professional accounting body in qualifying accountants.

This study is the first study to make a comparison between AE&T in the KSA and the UK. This will give the KSA researchers a chance to understand the system of AE&T in the UK which, as confirmed by the study is different from the systems of KSA and the USA.

The researcher built the model of AE&T to improve AE&T in the KSA to lead to an improvement in accounting practice in the KSA, and hence offer good accounting services for the clients.
Chapter 10 – Conclusion and Discussion

This model of AE&T will encourage accounting departments in the KSA universities to improve accounting programmes to include ILOs, curriculum, teaching methods, assessment methods. It should help them to align the elements of learning context.

This model will also encourage the department of education and training in the SOCPA to improve the system which relates to the syllabus of SOCPA, examinations of CPA, preparing accounting trainees to examinations. This model will encourage the SOCPA to align with the training firms by depending on a training contract.

This model will support the members of SOCPA to increase the duties of SOCPA to accredit accounting programmes in the KSA universities by special standards and accredit the CPE programmes in the SOCPA.

All these changes will support AE&T in the KSA which will change the accounting profession in the KSA to impact on the role of accountants in the private and public sectors. This will improve the accounting services to the clients.

The researcher expects that AE&T need a special journal to publish studies that discuss and solve the problems of AE&T in the KSA.

This study will present AE&T in the KSA to the western readers.

The researcher hopes to be coordination between KSA researchers and UK researchers who are interested in AE&T in making over-sees studies between the systems in the UK and KSA.
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Bibliography


Appendix (1)

Deep Approach and Surface Approach

Deep Approach:
- Students try to look for the principal ideas.
- It is what the point of the lecture is about.
- Students thought about how they have built up the whole thing.
- Students try to think what it is all about.
- Students are thinking how it relate to their own experience.
- Students attempt to understand and determine the meaning of the material.
- They are active learners and question things.

Surface Approach:
- Students just concentrate on trying to remember every thing.
- Students tend to concentrate on memorizing and usually do not think about what they have read.
- Students take things as given and do not question them.
- They are passive learners.

The Learning context:
The Learning context as including curriculum, teaching methods and assessment methods. In order to help students, it is necessary to support them to use a deep learning approach, and to achieve this, the curriculum, teaching and assessment methods need to be aligned with the ILOs.
Appendix

Introduction:
The researcher conducted different interviews which were very important in answering the questions that were designed according to the propositions which came from the literature. The interviewees were as follows:

<table>
<thead>
<tr>
<th>Interviewee</th>
<th>Position</th>
<th>Place and Date</th>
<th>Interview Type</th>
<th>Subject Matter</th>
</tr>
</thead>
<tbody>
<tr>
<td>David Beresford</td>
<td>The course leader of FMA</td>
<td>University of Derby, 27th June 2003</td>
<td>Face to face</td>
<td>The questions focused on the factors in university teaching methods, assessment, methods, placement, and accreditation of the programmes by professional bodies.</td>
</tr>
<tr>
<td>Peter Scott</td>
<td>The course leader of FMA</td>
<td>De Montfort University, 13th August 2003</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Miss Ruth King</td>
<td>The course leader of AFM</td>
<td>Loughborough University, 15th September 2003</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Mr Frank Birkin</td>
<td>The course leader of AFM</td>
<td>University of Sheffield, 17th September 2003</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Mrs Margaret Woods</td>
<td>The course leader of AFM</td>
<td>University of Nottingham, 24th September 2003</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Al-Motairy</td>
<td>The head of accounting department</td>
<td>King Saud University (KSU), 3rd October 2003</td>
<td>Telephone</td>
<td>The questions focused on the role of training in qualifying accountants.</td>
</tr>
<tr>
<td>Al-Kaial</td>
<td>The head of accounting department</td>
<td>King Abdul Aziz University (KAU), 13th October 2003</td>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>Al-Romehi</td>
<td>The head of accounting department</td>
<td>King Fahad University of Petroleum and Mineral (KFUPM), 16th October 2003</td>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>Mr James Kelsey</td>
<td>Responsible for the training in the firm</td>
<td>Hacker Young in Nottingham, 22 September 2003</td>
<td>Face to face</td>
<td>The questions focused on how they prepare accountants for examinations of professional bodies.</td>
</tr>
<tr>
<td>Mr Altal Kasmani</td>
<td>Responsible for the training in the firm</td>
<td>Ernst &amp; Young in Riyadh, 18th February 2004</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Miss Catherine Price</td>
<td>The ICAEW courses manager (BPP)</td>
<td>BPP in Birmingham, 10 November 2003</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Mr Majeed</td>
<td>The SOCPA course manager</td>
<td>The SOCPA in Riyadh, 12 February 2004</td>
<td>Face to face</td>
<td></td>
</tr>
<tr>
<td>Mr David Hunt</td>
<td>Member of the ICAEW Executive</td>
<td>Nottingham, 14th November 2003</td>
<td>Face to face</td>
<td>The questions focused on the requirements of professional bodies to qualified accountant.</td>
</tr>
<tr>
<td>Al-Mogamis</td>
<td>The general secretary of SOCPA</td>
<td>The SOCPA in Riyadh, 4th November 2003</td>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>Mr David Hunt</td>
<td>Member of the ICAEW Executive</td>
<td>Nottingham, 14th November 2003</td>
<td>Face to face</td>
<td>The questions focused on the role of CPE in keeping and developing the competence of the members.</td>
</tr>
<tr>
<td>Mr Abdul Karim</td>
<td>Responsible for CPE activities in the Committee of Education and Training.</td>
<td>The SOCPA in Riyadh, 6th November 2003</td>
<td>Telephone</td>
<td></td>
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<tr>
<td>Al-Mohaimeed</td>
<td>Final year student in</td>
<td>KFUPM, 7th March 2004</td>
<td>Face to face</td>
<td>The questions focused on their</td>
</tr>
</tbody>
</table>

CCCXXXVII
## Appendix

<table>
<thead>
<tr>
<th>Name</th>
<th>Qualification</th>
<th>Completed</th>
<th>Mode</th>
</tr>
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<tbody>
<tr>
<td>Al-Arfaj</td>
<td>Final year student in accounting</td>
<td>KFUPM, 7th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Mala Nagar</td>
<td>Final year student in AFM</td>
<td>Loughborough University, 26th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Aftab Gulzar</td>
<td>Final year student in AFM</td>
<td>Loughborough University, 2 April 2004.</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Helen Rainford</td>
<td>ACA (holding accounting degree) in Pricewaterhouse Coopers LLP</td>
<td>PricewaterhouseCoopers LLP in 25th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Juday</td>
<td>ACA (holding accounting degree) in Pricewaterhouse Coopers LLP</td>
<td>PricewaterhouseCoopers LLP in 25th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Karen Hodges</td>
<td>ACA (non-holding accounting degree) in Pricewaterhouse Coopers LLP</td>
<td>PricewaterhouseCoopers LLP in 13th November 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Yasmeen</td>
<td>ACA (non-holding accounting degree) in Pricewaterhouse Coopers LLP</td>
<td>PricewaterhouseCoopers LLP in 13th November 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Al-Maziad A</td>
<td>CPA</td>
<td>SOCPA in 8th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Al-Harbi G</td>
<td>CPA</td>
<td>SOCPA in 8th March 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Lara</td>
<td>Accounting Trainee (holding accounting degree)</td>
<td>Hacker Young in 11th May 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Amanda</td>
<td>Accounting Trainee (holding accounting degree)</td>
<td>Hacker Young 11th May 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Marian</td>
<td>Accounting Trainee (non-holding accounting degree)</td>
<td>H W Fisher &amp; Company in 18th October 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Kate</td>
<td>Accounting Trainee (non-holding accounting degree)</td>
<td>H W Fisher &amp; Company in 18th October 2004</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Al-Boriadi</td>
<td>Accounting Trainee</td>
<td>Al-Rashid office in 19th February 2004.</td>
<td>Face to face.</td>
</tr>
<tr>
<td>Al-Falyh</td>
<td>Accounting Trainee</td>
<td>Al-Rashid office in 19th February 2004.</td>
<td>Face to face.</td>
</tr>
</tbody>
</table>

The questions focused on their experience with regard to the training given in order to be professionally qualified. The questions also concentrated on the role of CPE in maintaining their competence. The role of training is very important in their competence. The questions also concentrated on the role of studying and preparing them to be ready for the examinations of the professional body.
### Appendix (3)

**The first phase: university accounting education:**

<table>
<thead>
<tr>
<th>The findings of the interviewees in the universities accounting education in UK and KSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loughborough University</td>
</tr>
<tr>
<td>---------------------------------</td>
</tr>
<tr>
<td><strong>Intended Learning Outcomes (ILOs)</strong></td>
</tr>
<tr>
<td>It was a combination of benchmark statement, the requirements of the various bodies from whom we get exemption from professional exams and the university’s sort of high level ILOs. The business school’s own objectives for degrees from the business school.</td>
</tr>
</tbody>
</table>

**Curriculum**

<table>
<thead>
<tr>
<th>How was the curriculum designed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A combination of the</td>
</tr>
</tbody>
</table>

CCCXXXIX
experience and expertise of my colleagues at the time and the professional bodies' requirements. Beyond that I supposed I have that was used for me as starting point – I have modified and developed the curriculum beyond that as things change as different colleagues come and go, may be re – emphasise slightly different things.

| sources of information. One, you would look at practice (what accountant do and they need to know to fill the job as accountant). Secondly, we want to know where practice comes from as well; where the practice has the right idea. So you see two levels (professional knowledge, what is actually done and the academic level). It means all knowledge comes together. |
| accounting degree a lot of the structure was determined by what was required as the content for an accredited degree under the old accreditation system. Since that fell by the wayside, then the content has not changed very much but is starting to change as there are more reflecting staff interests and issues that they think are important. So, for instance we have got a module on current issues in accounting and it is very diverse and what is covered in it depends on what the particular interests are of the staff that are responsible for teaching it and it is not defined by any external regulation or whatever. |
| of the best college of business in the USA. Many professor were consulted to form our college. So the college including accounting department was highly regarded in its curriculum and education system. All courses had to follow the distinguished text in the US. Therefore, the curriculum was designed by the distinguished professors, of course following the western curriculum. |

| accounting was designed by senior members then discussed by the accounting department. As you know, there are many professors from Egyptian universities who shared in the planning of the department of accounting to implement the aim of this department. |
| curriculum, a clear objective for the curriculum should be stated and determined (e.g., to provide a high quality undergraduate education; then identify what we need to achieve these objectives (e.g., to provide an integrated experience to develop skills for responsible teamwork, effective communication and lifelong learning needed to prepare the graduate for successful career, to improve students' skills through team work through team project, ... etc). Then, we need to identify our learning objective as we mentioned before in a measurable way, and to decide the tools needed to achieve those ILOs. |

| Curriculum Does the curriculum impact on the teaching methods and assessment methods? |
| Yes, in achieving all the ILOs that has got to be your starting point for the curriculum and then |
| Yes, the nature of what you teach does. So in terms of what we would teach, some of our |
| Yes, because depending on whether you are teaching based courses or theoretical |
| Yes, the curriculum impacts on the teaching and assessment methods. Different |
| Yes, according to the curriculum, you can select the teaching methods and |
| Of course the curriculum and the design of it will affect the teaching methods |

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<tr>
<th>Colleagues add to that as they deem appropriate so that module content and the assessment method...</th>
<th>Units, we try and balance those two, and that’s reflected in the assessment as well. We try to get a balanced assessment.</th>
<th>Courses, you adopt a slightly different style.</th>
<th>Courses have different teaching and assessment methods. Different courses are taught by different professors. It is common that the teaching and assessment methods are linked to the curriculum.</th>
<th>Assessment methods. So, some staff try to use different methods in teaching and assessment to explain different issues in the curriculum. But this is limited, because we have to follow the rules of the university.</th>
<th>And the tools that should be teaching instruments. Simply, the curriculum objectives will effect its content and the best way to teach the content and achieve the stated goals. The design of the curriculum will affect the grading system and evaluating the students’ performance in achieving the course/program outcome.</th>
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<tr>
<td><strong>Curriculum</strong></td>
<td>Is the curriculum designed to help the students who intend to progress to membership of the ICAEW?</td>
<td>Yes, we do tend to be focused to a greater or lesser extent on that. I think most students expect and I do say to applicants to the programme that we would expect most students on the programme to become accountants or work in finance in a broad sense.</td>
<td>Well, it’s not particularly focused on the ICAEW. We do get some accreditation from them but I don’t think we feel the pressure of having to prepare students for that path at all, in fact of our understanding of the academic language.</td>
<td>I think it is but not in quite as explicit a way as the student might realise or might expect because the ICAEW has get a very clear route through and these days one of its main forms of testing at the end. I think our sort of style of teaching helps them with but does not actually help.</td>
<td>As soon as Saudi professional standards existed, the department of accounting updated its curriculum to include and teach those standards as well as the US GAAP and the IAS. Two years ago, the curriculum was updated to include a course specified on SOCPA Examination.</td>
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**Curriculum**

*Is the curriculum designed to help the students who intend to progress to membership of the SOCPA?*

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As soon as Saudi professional standards existed, the department of accounting updated its curriculum to include and teach those standards as well as the US GAAP and the IAS. Two years ago, the curriculum was updated to include a course specified on SOCPA Examination.

I guess not exactly, because we have limited time and the students are loaded with other courses. Yes we teach our students all the courses that are important in CPA exam in SOCPA such as auditing, Zakat and tax, public sector accounting. But not in more detail, because, of the time and the number of students.

Yes, the curriculum is designed to help those students who intend to progress to membership of the SOCPA in a direct way by introducing the advantages and the benefits of being a member of SOCPA and also in an indirect way by asking the students to compare and contrast the international accounting standards and financial accounting statements.
| Curriculum | Does the curriculum help students to understand most of the issues covered in the syllabus of the ICAEW? | Does the curriculum help students to understand most of the issues covered in the syllabus of the SOCPA?

- Yes, as mentioned before, that we teach our students the courses which are important in the SOCPA exam, but we cannot cover all the issues. In addition to that our curriculum is theory. So our students will find in the SOCPA exam more practise rather than theory. So, we need to coordinate with SOCPA with regard to the syllabus, to serve our graduates.

- Of course, the curriculum helps students to understand most of the issues covered in the syllabus of the SOCPA through focusing on the intermediate accounting (two courses) on the Saudi accounting standards. In addition, the auditing course is covering all the Saudi auditing standards as well as code of ethics, quality review programme and resolutions about audit committees and internal auditing.

- Well. It covers the issues of debate in accounting. So it is not quite the same as ICAEW and I would think that they prepare perhaps 40-50% of the stuff but the fine detail of tax regulation, accounting standards rules, the more towards conversations, isn’t there in what we teach.

- I would say the curriculum helps the students to understand the issues – they don’t necessarily learn all the things that are required by the ICAEW examinations. We here have only sufficient time to get the students to understand the principles and talk about them in the context of theoretical and conceptual considerations which they would not necessarily get in the ICAEW exams.

| Teaching methods | Why is there a variety of teaching methods? | Teaching methods | Why is not there a variety of teaching methods?

- No there is a variety of

- Because it depends on

- It’s more stimulating for

- Because they achieve

- There is as I explained

- A variety of teaching
different things in different ways. Increasingly, however, I am afraid that teaching methods are being driven by practical considerations by the number of students we have got and by the facilities that are available.

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<tr>
<th>Teaching methods</th>
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<tr>
<td><strong>Is a variety of teaching methods important in achieving your students' ILOs?</strong></td>
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<tr>
<td>Yes, but I think that achieving the ILOs is at least as much dependent on the effort of the students as on the way in which the material is delivered.</td>
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</table>
### Teaching methods

**Does a variety of teaching methods help the students to use a deep learning approach?**

| I guess it does to the extent that if you depend solely on "stand and deliver"-type methods of lectures then students tend to just learn the lecture material on a very superficial level. However, if you want them to learn in depth they do need encouragement to do that. I think it is a combination of the teaching methods and assessment methods which will enable our students to achieve the ILOs. |
| It forces them to, they won’t do very well if they only have superficial learning. If they do not understand the principles, and the concepts behind they will not do so well. And that’s why. Well the programme specification tells us about it. It asks us to put things together in that way, we have thought about teaching and learning and assessment go together. |
| Yes, because you are forcing them into using a collection of different sources for their knowledge so it might be working in a group and sharing knowledge or it might be using the web to get data etc. I think that it generates a much better understanding and a bit more critical thinking. This will happen during the alignment between the elements of learning contexts. |
| Yes, particularly in accounting information system and financial reporting analysis courses. But I cannot be sure that our students use deep learning approach, because we depend upon a variety of teaching methods in limited situations. For example, when we explain about reporting analysis, we ask students to discuss in group work. |
| From faculty members’ point of view, is supposed to be so. It is, however, difficult to generalise this in all teaching methods. This depends upon what you need to explain to your students. In our department, a variety of teaching methods is not commonly used by our staff. |
| It could help students to develop their critical and creative thinking and increase their communication and teamwork skills. If an educator can know how to select the best teaching method for the topic, this will encourage his students to use deep learning approach. I think there is a relationship between a variety of teaching methods and learning approach. |

### Teaching methods

**Are these teaching methods aligned with the learning context?**

| I would say there is a less direct link between teaching methods and the curriculum than there is between assessment methods and the curriculum. I would say the link is more directly between the ILOs driving the content of the |
| To get the idea over from the curriculum we use a variety of things from lectures, tutorial we give them. There are discussions because you are looking at things like values and ethics. So we need the students to be their understanding |
| Yes, it is a final year that I am responsible for, called financial analysis and it basically requires the students to go away and get the annual reports of a large UK PLC and look at their financial strategy and whether in fact they have adopted |
| Although we sometimes use different methods, we do not know if we align teaching methods with other elements of the learning context. For example, In cost accounting courses faculty use labs and students are required to do their assignments by |
| To be sure that the students achieve the ILOs of the department. So if can able to link the content of curriculum with the teaching methods, it is easy for students to understand the course completed and you can control that by the assessment |
| Yes, the teaching method should be aligned with the curriculum to achieve the curriculum’s stated objectives in an effective way. This depends upon the ability of instructors to form a link between what they teach and |

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CCCXLIV
| curriculum and the assessment methods. Teaching methods are less driven by the ILOs except to the extent that, for example, if your ILO is that students should be able to prepare a profit and loss account and a balance sheet then that would influence some of the way in which we deliver because we want to give them practice at doing that values and ethics and that means find out what they say, what they think. In terms of assessment, we'd be looking at how they'd express them | a strategy which is adding value or taking value away from their shareholders, so the first six weeks of that course constitutes lectures in which they are given ideas on how the stock market assess corporate value, economic value added models, the link between strategy and the financial statements in quite an explicit and then they are told right, go away. | using accounting software, this is required also in accounting information system course and financial reporting analysis course. While in government accounting traditional methods are suitable methods which do not separate from context learning. This department is not free to use a variety of teaching methods. | how they teach. |

| **Teaching methods**

Does this alignment between learning context and teaching methods encourage the students to be active learners?

I imagine that varies between different lecturers that but that is certainly something we should be doing and such evidence is variable I think as to which particular delivery methods encourage student-centred learning. | Yes, well, the seminars that we give are ideally not places where students come and do the work, we give them the tasks beforehand, but when they come to a seminar, ideally, we want the students to tell us how they solve the problem and we give them feedback for the best way or for anything they missed. | The good ones, yes. They use the facilities and they respond to different approaches to learning and become very good at critical thinking. | Yes, but sometimes we find that we do not align, because of the rules of the university. I believe it does sometimes but it is limited. | Yes, if you are success to link curriculum, teaching methods and assessment methods. But the policy of the university does not give us any opportunity to align between them. Also the facilities do not encourage us to do this. | Yes and no, if aligning of teaching method from one way lecturing to proactive method which allow deliberation and discussion in democratic way with students and give them case studies and practical examples and other interactive methods, this would increase encourage active learning of the students and vice versa. |
### Assessment methods
**Why is there a variety of assessment methods?**

The variety of assessment methods is partly driven by the achieving of ILOs and partly driven by practicalities and one of the issues is the extent to which plagiarism can be detected in that it is sometimes quite difficult to detect plagiarism in course work. The curriculum must be designed to achieve ILOs and that means particular assessment methods need to be used we need to put enough of those in to achieve the ILOs.

| Well, because there is a variety of learning outcomes and skills that we want to assess. In terms of assessment the way you'd assess that really I don't think we'd be looking to assess an individual student's understanding of his own values and ethics. We wouldn't be saying a person's good ethnically, or not good ethnically, but we would be looking at how they'd express them, how they put their ideas together, hopefully use a raft of literature, references, to make a case for these things. | Because, what you are testing is different things, is it not? Examinations tend to test memory and your ability to write clearly and succinctly within a defined time frame and that is not always what are trying to test, so you know for instance presentations will be one form of assessment, group presentations, and that's good for them because our students have not had exposure to the work experience that some students on sandwich courses get and when you in work, you have to do lots of presentations these days. | Because we need to know if our students achieve all ILOs, of which there are a variety. Sometimes I ask the students to write a term paper about cost allocation, but this is very time intensive and the paper represents only 5% of the marks. So most of the marks are assessed by the exam. | Because, different things are assessed. So you cannot assess every thing in the same way. But if we depend on a variety of assessment methods such as course work, this does not mean that an examination will not still be required at the end of term, which accounts for most of the marks. | Because, it is difficult to know if your students achieve ILOs or not by one method. In accounting, we find that we need to use a variety of assessment methods in order to evaluate our students, because different knowledge and skills are required. |

### Assessment methods
**Is the variety of assessment methods important in achieving your students' ILOs?**

| Yes, by alignment with curriculum and teaching methods, because there are some methods do encourage students to use surface approach. | Yes, I think in the way that I have explained they cannot learn unless you give them a tool to learn with the teaching method is a | Yes, because different assessment methods have more strength. I can not claim that we depend on a variety of assessment methods | Yes, if they are aligned with curriculum. You know, the main thing that students need to know is how they will be assessed. So the link | It is difficult to know if your students achieve ILOs or not by one method. We know the content of the curriculum and we know |

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**CCCXLVI**
## Assessment methods

### Does a variety of assessment methods encourage the students to use a deep learning approach?

| Not necessarily. If you are using a variety, some assessment methods encourage what I would think of as quite superficial or surface learning. | It can do, it depends on the skill on how the work on the teaching and assessment methods are put together. | Yes, they point them in the right direction. They are left on their own to do their learning. They get their classes and they get told what the assessment is and then it is down to them to sort it out. | Yes, we discovered this by finding that students who do term papers and presentation are... But in the examinations in the end we find the answers of our students reflect that they just need to pass the exam without regard to anything. | Yes, as a result of aligning elements within the learning context. But this does not happen too much with our students, because we have some obstacles to alignment, due to the process of the university. |

### Assessment methods

#### Are these assessment methods aligned with the learning context?

| Yes, sometimes there is a link and sometimes it is driven by practical consideration, so the teaching method of delivery by these tutorials sessions is very much driven by assessment and vice versa and that's driven by the ILOs. | Yes, the programme specifications tells you how we should do that. | Yes, well, they are responsive to them. You think of the way that you are going to teach it and the way you are going to assess it in conjunction. You certainly do not think of them as separate issues. | To some extent, yes, because different assessments for different classes by different teachers. However, our students are not clever enough to match between the assessment method and the teaching method. | It is difficult to confirm that, because we apply the rule of university. But I can say that if we are able to align assessment methods with teaching methods, we will do, because it is good for our students. |

The assessment methods should be aligned and consistent with the teaching methods. For example oral examination would be suitable for evaluating the student knowledge levels through a face-face-interrogative dialogue with program or course
### Assessment methods

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<tr>
<th>Work placement</th>
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<td><strong>Why is work placement compulsory? (Loughborough)</strong></td>
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<td>Why is there no work placement? (Sheffield and Nottingham)</td>
<td>Why is there no work placement? (KSU and KAU)</td>
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<td>Because we believe it is good for the students, it achieves some of the ILOs, at the very least it embellishes the ILOs and makes the students more employable.</td>
<td>No, because this is not in our aims. May be in future, because it supports our students who usually ask us about training in banks, training firms and offices especially in accounting. Our students take only 60 hours training in the offices of accounting which is not enough, so we ask the university to give us semester or a year to support the students to understand.</td>
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<td>I think part of the problem is that we have quite a large number of students and it would be quite a task to place them. So administratively it would be very difficult.</td>
<td>I think it was to do with the problem of actually finding placements for students.</td>
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<tr>
<td>Yes, because this will encourage you to use different teaching methods and assessment methods according to the contents of the curriculum.</td>
<td>Yes, aligning of the assessment method with teaching method will support students to be active learners, since the evaluation rules will be clear and students will tend to improve their performance considering the stated evaluation measures and assessment criteria.</td>
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</tbody>
</table>

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Some methods do and some methods probably do not. But the extent to which that does happen I am sure depends on the individual colleagues and the way that they deliver the material within the lectures rather than the lectures.

Yes, I gave an example just for the sustainable development in management accounting.

They probably do, yes. I am only say probably.

Of course yes, but there is still feeling that some of the students learn and study traditionally without paying attention to our teaching methods. Therefore, those students could not achieve the ILOs that are offered by the department, I mean, they could not be active learners.
**Appendix**

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<td><strong>Is the work placement necessary for the students to be active learners?</strong></td>
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<td>I guess it does encourage them to be more participative, whether that is the same as active learning the students are more mature and more confident in general when they comeback, they are more willing to participate, they are more focused</td>
<td>No, I think a whole degree over three years we have the emphasis on students participation who are going to be involved, so I think we achieve that without work placement.</td>
<td>No, I think it might be helpful but for some students-for a lot of students-it is certainly not essential.</td>
<td>Students in Arabic language or history for example, go to secondary schools to teach students as part of their programme. So work placement would be an important aspect of accounting programmes as it would encourage the students to be active learners.</td>
<td>The department asked the university to give the students a year or semester as work placement to work in different places such banks, companies, government units etc. We believe that work placement gives students the chance to be active learners.</td>
<td>Exactly, because work placement provides an insight into the accounting operations within the business environment. This will help students to understand accounting and make them more active learners.</td>
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<td><strong>Does the work placement support the students to achieve the ILOs?</strong></td>
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<td>Yes, it give them more opportunity to practice the transferable skills, the group work, independence, time management and those sorts of things in a realistic setting because you can set them pieces of course work the students have got to be active learners at work because they have got to do it.</td>
<td>No, we do not see ourselves as preparing, training somebody for a job. We are giving them an understanding of the tasks. It would be informed to an extent by work but it is not necessary to have that work experience</td>
<td>For some subjects-not for all, because they can relate the concepts back to their experience in the work place so it is easier for them to understand concepts.</td>
<td>We do not have experience in work placement. But we note that our students who have jobs and work understand quickly and can relate their work experience to their courses.</td>
<td>As explained, our students who train for a few hours in accounting offices gain in confidence and responsibility, overcoming the inherent ambiguity in accounting.</td>
<td>Yes, because, we aim to support our students to understand accounting in depth without ambiguity. Work placement is the best way to encourage the students to achieve this aim. So they gain much knowledge and skills which are very important to accounting graduates.</td>
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</table>
### Learning approach

**How do your students learn?**

| Work assignments, which demonstrate a very thorough understanding and a depth of knowledge and an ability to synthesise material and to achieve those sorts of things | They have recommended reading for the course texts and other sources which we try and provide them with the library website. And they should read this prior to the lectures, kind of assignment which would ask them | Largely, they teach themselves-mostly. You give them the bare bones of an idea in the lecture and then it is up to them to build on that by reading | By attending courses, taking notes, participating, discussing, doing assignments, preparing a term paper, reading the text and the notes taken in the class. Indeed, it is difficult to know which approach they used. | I think they try to understand the lecture most by discussing, posing some questions, giving some comments. But I do not know how exactly they learn in class. Our students take different courses in accounting, management, economic and other subjects like Arabic language. | We depend on the ILOs to select the teaching methods and assessment methods which align with the teaching methods. I mean we align all these elements to help our students to use deep learning approach and achieve ILOs |

### Learning approach

**Is the approach to learning linked to different teaching methods-different assessment methods?**

| I am sure it is, yes. I am sure that if you give students a multiple choice test they will just learn a lot of things and what then one hopes to do is consolidate that basic knowledge into understanding and the ability to analyse and synthesise by then taking them on and using examinations, appropriately structured | Yes, although I do all this variety of teaching methods and learning methods....when I am teaching, it makes them think, it makes them reflect as to what they are doing and have to consider not just performing tasks in hand..... | Yes, I suppose it is because for the theory based course you would be getting them to read a lot more journal articles than you would for other subjects. | Of course, yes, at the end of each semester we evaluate the covering of the curriculum as well as the teaching methods. As a chairman of the department, I have the right to look at the exams and there coverage to the curriculum. We also evaluate the results of our students. | Exactly, you will find strong link between the learning approach of students and the kind of teaching methods and assessment methods. You know, the most thing that students need to know is how to assess them. So the link with assessment method will be more that teaching methods. | Yes, selecting the wrong or inappropriate teaching methods or assessment methods would affect the efficiency and the effectiveness of the learning approach. |

### Learning approach

**Is the learning approach affected by the teaching methods?**

| I am sure it is but there again, it is not | Yes, have not we just been through this have | Yes, as I said, with that financial analysis | To some degree yes, we have some | Yes, but not like the assessment methods. | There is an interrelationship |
necessarily that a lecture will engender particular learning approaches, rather it is the individual and the way that they deliver that lecture that is probably encouraging students to learn in different ways.

example, they learn by working as group and integration of ideas.

professors who are very careful to give the students the knowledge and the ways to practice it, rather than directing the students to memorize the materials.

But if we can teach our students the methods that help them to participate and discuss, not only keep on their memory.

between the learning approach and the teaching methods. The learning approach should affect the selection and implementation of the appropriate teaching methods.

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<tr>
<th>Learning approach</th>
<th>Is the learning approach affected by the assessment methods?</th>
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<tr>
<td>Yes, absolutely no doubt that the learning, because students seem to want to, because students will only do things that gain them marks. The assessment method is bound to influence the way they approach their learning</td>
<td>To some degree yes, for exams, much of our exams are multiple choice questions. These kind of questions measure more the students' knowledge. For participation, students are asked to participate and present their original research and term papers in about 10 cases.</td>
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<tr>
<td>Yes, as mentioned before, with my example.</td>
<td>Sure, any student tries to use the approach that helps him in assessment. Because the students always ask about the assessment methods.</td>
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<tr>
<td>Yes, I suppose it is because if the assessment method is a 3,000 words essay, then they will probably spend their time trying to read journal articles that give the right quote.</td>
<td>There is an interrelationship between the learning approach and the assessment method. The learning approach should affect the selection and implementation of the assessment methods.</td>
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### Alignment

**Are the curriculum, teaching methods and assessment methods aligned?**

| Yes, I am saying that the assessment method is directly aligned with curriculum in terms of the ability to ensure that the students achieve the ILOs if you like. Here is the evidence that the students have achieved those. Teaching methods are less clearly aligned. They are aligned to the extent that any assessment method is linked up with a teaching method, particular method of delivery, but for the rest it can be driven as much by practical considerations and personal preference as curriculum. | Yes, they go together and it is better understood as a single entity. | Yes, well, the current issues in the accounting module in the final year, that is meant to be teaching them critical thinking and so they will a series of issues, perhaps four or five different issues, read articles about them and then the exam focuses on writing a critical review of the literature in a particular area or something along those lines and so you basically got a learning method which you have to learn to understand and read academic journal articles and then the learning outcomes is that you have learnt to read….etc. | We are controlled by some obstacles that limit our freedom to align between curriculum, teaching methods and assessment methods. We know that alignment between them is important to the students to understand the issues in accounting. | It should be from time to time. As I mentioned before, some considerations such as the number of students, the rules of university that do not allow us to align the curriculum, teaching methods and assessment methods. This could be achieved through: stating clear measurable learning outcomes; encourage critical thinking, appreciating the students’ efforts and achievements, fairness in assessment and evaluation, utilizing teaching tools and instruments,…etc. |

### Alignment and Learning Approach

**Does the alignment between curriculum, teaching methods and assessment methods allow students to demonstrate their learning more effectively?**

| If these are aligned. But I told you about the alignment between curriculum and assessment methods. | Yes, I said we are looking at quite a range of understanding and skills and a key part of that is to bring the student along with it, and develop their | If the assessment is properly, yes, for example, the current issues in the accounting module in the final year, that is meant to be teaching them critical | Sure, sometimes, we found our students are familiar with the course and always ready, especially good students. But here it is difficult to confirm on | Of course, as I told you if you can align curriculum, teaching methods and assessment methods. Students will be able to achieve ILOs. | Yes, we align the elements of the learning context to help our students to analyse the subjects to its principal ideas and components and investigate the |
**Confidence and ability at the same time,....

**thinking and so they will

**a series of issues, perhaps four or five different issues, read

journal articles about them and then the exam focuses on writing

a critical review of the literature in particular area or something

along those lines..

**the alignment, because

**the policies of university
do not support us to align.

**relationship between them. They would be able to build up these

ideas and reengineer again to develop and create new ideas. This

helps them to understand the material in a better way and enhance their understanding and developing the critical

thinking**

<table>
<thead>
<tr>
<th>Accreditation</th>
<th>Is the programme accredited by the ICAEW?</th>
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<tbody>
<tr>
<td>Yes, it was accredited through the BAAEC and only thing that I can assume is that accreditation still stands. Within that the exemptions the students get are dictated by ICAEW, periodically they change things.</td>
<td>It is, well, on the grid it just identifies some of the ICAEW examination topics and then ask us in what units that we teach we cover the ICAEW syllabus. So we send it off to them and they send it back to us saying we grant you accreditation.</td>
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<table>
<thead>
<tr>
<th>Accreditation</th>
<th>Is the programme accredited by the SOCPA?</th>
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<tbody>
<tr>
<td>Unfortunately, NO. SOCPA does not have such accreditation. No standards that can determine the programmes in accounting departments in Saudi universities.</td>
<td>Up-to-now, SOCPA does not accredit our programmes. You know it was established in few years ago, but in future, the programmes of accounting departments in Arab Gulf will be accredited by standards.</td>
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<tr>
<th>Accreditation</th>
<th>Is the programme accredited by the SOCPA?</th>
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<tr>
<td>I think in terms of giving them some confidence when they are applying for degree programmes. It is some kind of quality approval.</td>
<td>No, it does not affect the way we develop and design the degree. There is no broad change, no broad influence the ICAEW</td>
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<table>
<thead>
<tr>
<th>Accreditation</th>
<th>Is there any link between accounting department and SOCPA with regard to the programme and accounting graduates?</th>
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<tr>
<td>None, because it misleads them into thinking that they can become an accountant at the same time as getting an accounting</td>
<td>Yes, there is a link as follow: teaching SOCPA’ s professional standards as compared to US GAAP and the International; visiting</td>
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<table>
<thead>
<tr>
<th>Accreditation</th>
<th>Is there any link between accounting department and SOCPA with regard to the programme and accounting graduates?</th>
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<tbody>
<tr>
<td>Not exactly, because most this link relate with staff in accounting department as members in SOCPA committees, also we</td>
<td>Yes, there is a link between the department and SOCPA as follows Introducing SOCPA as an effective Saudi</td>
</tr>
</tbody>
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CCCLIII
a quality assurance that if a programme is approved by a major professional body it must be ok. Students see no difference between accreditation and exemption. Because ICAEW exemptions are minimal has over us. Well, the benefit is if they want to join that professional institute they will get some exemptions from their examinations degree and the two things are completely different…… they prefer non-accounting graduate…….. SOCPA every year. Always we request our students to apply for membership with SOCPA; distributing SOCPA’s publishing materials to our students; we establish a course called SOCPA Examinations, it is offered for senior students. teach in the institute the trainees who need to sit CPA exam. If you mean the programmes in accounting department, we teach our students most the courses that students need in CPA exam like auditing, management accounting….etc professional organization to our statements. Incorporating SOCPA accounting and auditing statements and related issues in our accounting and auditing courses. Organizing CPA courses for preparation SOCPA exams

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### The findings of accounting students in universities of the UK and KSA

<table>
<thead>
<tr>
<th>Accounting student 1 in UK</th>
<th>Accounting student 2 in UK</th>
<th>Accounting student 1 in KSA</th>
<th>Accounting student 2 in KSA</th>
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<tbody>
<tr>
<td>A bit of both because I try to understand things but when it comes to exams I think I probably take the surface approach and have to like cram it in rather than understanding because I have only got limited time to do my work so therefore I would probably do the surface approach but when I am going through the module it would be like a deep approach, trying to understand everything.</td>
<td>OK. A good question that one. How do I learn? I think what I do is I tend to cram. I tend to leave things to the last minute, get everything together, sit down with it all, remember it all – parrot fashion unfortunately – that’s the way I learn. Then, do the exam or whatever and then you ask me two days later, I won’t remember any of it.</td>
<td>This depends upon what the educator gives us, how he explains things etc. Usually, I try to understand the reasons for these operations. 85% of teaching is difficult to understand in the classroom, so most of my learning came from myself.</td>
<td>This comes back to what our educators explain. Most lessons are not understood. We depend on other students to explain things. We focus on some topics which are important in the examination. Some students make a summary of the course and distribute this between students.</td>
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<tr>
<td>Q. How do you learn?</td>
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<tr>
<td>Yes they do – they do encourage us but I think they know that people will use a more surface approach rather than a deep approach but they do try and encourage it all the time by active participation in lectures – practical examples and business</td>
<td>No, not really, because at the end of the day all that education is focused about is getting somewhere, so how do you get there, you have to pass exams. I am not really concerned about what I am learning, I am about getting there, which means passing</td>
<td>Yes, but we do not find any alignment between curriculum, teaching methods and assessment methods. Educators depend on one method of explanation. Sometimes they used different methods, but we do not feel that there is alignment.</td>
<td>There is no alignment between what they need to explain, how to explain and how to evaluate. I doubt if there is any alignment here at all. We know lectures and examinations but we had no idea about what they intended to give us. Yes they provide</td>
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<tr>
<td>Q. Does the alignment between curriculum teaching methods and assessment methods encourage you to use the deep learning approach?</td>
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<table>
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<tr>
<th>Q. Does the alignment between curriculum teaching methods and assessment methods help you to achieve intended learning outcomes?</th>
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<tbody>
<tr>
<td>Yes, you know exactly what it is— it's on the module — this is what we are supposed to know by the end of the module and it is different topics they are going to cover and things that we should know about that topic and then each lecture will be based on that. By the end of eleven weeks of lectures we will have covered everything that it is in the intended learning outcomes. It is not just knowledge based intended learning outcomes, it is also like skills based so you gain transferable skills like speaking, listening or working in groups and stuff that will help you when you go outside of university when you go to work as well. In the short term, yes. Basically, the first thing I do when I get my job sheet or whatever is look at what the key points are to learn from it. Then I go through the work, learn it in my memory, to make sure I know what and how the key points have been learned. So in the short term, yes it is fine but again, like I said, I will forget it the next day, so for lifelong learning — well, it's pointless really. I do think it is pointless, I have always said it. I told you that we do not see any alignment between curriculum, teaching methods and assessment methods. If intended learning outcomes depends upon different methods in teaching and assessment, this does not mean that there is alignment between them. Also the department does not inform us about the ILOs. There is no alignment, so this question cannot be answered. The different teaching methods and assessment methods do not help us. Some times, they take a long time, but are rewarded with few marks. For example, assignments take a long time, and form only 5% of assessment marks. With regard to ILOs, these are not known.</td>
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<tr>
<th>Q. Does the approach to learning link to different methods and different assessment methods?</th>
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<tr>
<td>Yes, because all the lectures are based on things that you are going to have to know for the exams but they are all based on course work — they will help you when you need it — they might do a lecture on it or they might not. They might want you to go and yes, definitely. Say the accounting module, which is — you've got this and this and this, you know actually to learn. That would be the surface approach that I'd use personally. Yes, I think so actually. Those two methods I have given you there — if the exams and if the best method I have learned so far, which is a tried and tested method of learning something, cramming it, remembering it, writing it out. If that works then it is going to work, so that's what I need. So, no I don't think it is very encouraging. Of course, our learning approach is determined by these methods. So when we understand the methods adopted by educators, we know how we can learn. It is difficult to say that there is one learning style in different courses because these are specified. Yes, as I explained, these teaching methods and assessment methods may play either a positive or negative role in our learning approach. Therefore educators should be aware that their methodology will impact upon their students learning.</td>
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</table>

CCCLV
do your own research on the course work and therefore then you have to go and spend your own time doing your research and you won’t have covered it in the lectures so you will have to understand it yourself and teach it yourself and then write about it. If it is exam based it is usually all covered in the module and then you can just learn it for the exam and you are told what to read and all the different range of sources to read up on as well, so yes, I would agree that they do. Because I would go away and look at the computer paper, learn it, memorise it and churn it out later in the exam. Whereas the decision making one - a slightly easier module but what it does, you have to understand it because it is about you. It focuses on not – you know, you must know what this is or what that is – it is about what you think it is. I think if there is more onus on what you think and your ideas, then you need an understanding to contribute something. It is only when you are asked to contribute, so different learning processes, then you do need different approaches, so yes, I think so. As a result of teaching methods and assessment methods. Approach. Unfortunately, we find that our educators are not concerned about learning.

| Q. Is the work placement important for you to achieve some intended learning outcomes? | Yes, I think especially for your final year. It motivates you – well it motivated me because I realised that is exactly what I wanted to do because I worked at a chartered accountancy firm in Nottingham for a year and I wanted to do chartered accountancy before. | Yes, after you go back to university or the department you can understand more and have more knowledge, and overcome much ambiguity in accounting. I think so, although the nature of the work I was doing was auditing and accounting. It does definitely help, there is no doubt about that, when I come back. | Yes, I believe work placement is the best aspect of our course. It supports us in understanding most issues in accounting and auditing and is the link between theory and practice. I believe the accounting subject needs to be understood both in theory - and practice. | Yes, I feel that accounting is interesting after work placement. In class we deal with numbers, but not context. During work placement, we consider the meaning and the reasons for these operations. |
| Q. Can you explain the benefits of the work placement? | Well I think it helps for your final year and not just to put your practice into theory and theory into practice but also because you gain skills and you become confident. At your workplace you are put into a position so you | Yes, I think they are very important. That was one of the reasons I came to Loughborough and did the course I am doing as a work placement. The reason I did it was – in terms of outcomes – for me, from the | There are many benefits in work placement. During this period, you feel that accounting operations become less ambiguous. You have confidence and gain skills and more background in accounting | It is difficult to explain the benefits of work placement in an interview. Some of these benefits relate to ourselves, and others to the practice. Work placement gives us the confidence to deal with what we have |
Appendix

don't have a choice. If you are told that you have got to go to this client and you might never have done it before – because I hadn't been to a client by myself before but during my placement year I had to go and finish an audit by myself, so you are put into positions where you don't have a choice, you have to. Then you become more confident because you gain confidence in yourself that you have got the ability to do it and people will praise you for what you have done and so they will say really nice things to you once you have done a good job and that gives you more confidence and that makes you more willing to work as well and build relationships not just with clients but also with people you work with.

Q. What does accreditation of the programme mean to you?

It means that by doing my degree I have got a good understanding of accounting and the business already whereas during my placement year when I came across things from ICAW I knew what it meant. In my work and stuff I understood it because I had already done it before, whereas if you come from a different degree then you don't know what you have done in the past because they might have come from a French degree and then come into accounting and they don't have a

department's point of view, obviously they find it of benefit because the students come back a lot better and they are more employable at the end of the day. For me, speaking from the firm's point of view, from the company's, what they want is someone with a good degree because that shows you have got the ability to work to a certain standard but then the difference between a graduate from here who has done the placement and a graduate from another university who hasn't done a placement, or even from this university who hasn't done a placement, is the fact that you have had some experience and it is all about skills.

What does it mean to me – not a lot. All it does allow me to do is to get an exemption and I have got exemptions in business management, which I was quite happy with.

knowledge. Most importantly, you can deal with different kinds of operation, working in different jobs. Work placement can play an important role in the choice of job following graduation. It encourages us to progress in SOCPA to become CPAs and members. I do not believe students who have not experienced work placement will get an equal chance to work in those firms which accommodate accounting trainees, preference being given to those students who have work placement experience. There are many benefits in work placement.

learnt and makes it easier to deal with different people. We have many skills which are important to us in the practice and we know what we will do following graduation, since we secure our jobs at that time. In work placement, we deal with different CPAs with wide-ranging experience, and we also deal with IT/IS, which is often not available to us in the university.
### Q. How about exemptions?
I am not entirely sure. I think I would get a few because at the placement one of the graduates was from Loughborough and he had just started when I started so I think he got like two or three exemptions in some papers but I am not entirely sure what exemptions I would get but I think I would get a few.

### Q. Do you intend to progress to the membership of the ICAEW to be an ACA? Why?
Yes, I have always liked accounting so that is why I have wanted to do it. During my placement year I just wanted to see if that is exactly what I wanted to do by working there for a year and I really enjoyed it and I watched everyone else who was doing the ICAW and I saw people when they finished all their exams and became qualified and it if you pass everyone is really happy for you because it is such a big thing to achieve because it is really hard and really complicated is part of my job but because I want to do it.

### Q. Do you intend to progress to the membership of the SOCPA to be a CPA? Why?
Yes, during work placement, I intend to complete in SOCPA in order to sit the CPA examination: SOCPA selects accounting graduates to sit these examines. After graduation, I will return to the work placement firm to both work and train, and when I pass the CPA examination, I can become a member following three years training. This means that I will become a CPA.

Yes, as I indicated, there are different CPAs in this firm who have advised us to become CPAs, and who have explained the process to us. We understand that they receive a good salary and we believe the firm will help us both in working and training. During our work placement we have become knowledgeable about SOCPA, which is the professional accounting body in KSA.
The second phase: professional accounting training:
The findings of this phase consists of three sections as follows:

Section 1: The findings of ICAEW and SOCPA with regard the examinations
These questions were posed to Mr David Hunt (ICAEW) and Dr. Ahmed Al-Mogamis (SOCPA). You will find that some questions are similar and others are different as a result of the difference in the process with regard to the examination

<table>
<thead>
<tr>
<th>ICAEW</th>
<th>SOCPA</th>
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<tbody>
<tr>
<td>Why are some UK universities accredited by the ICAEW, whilst others are not?</td>
<td>Why does SOCPA not accredit the programmes of accounting in the universities?</td>
</tr>
<tr>
<td>Because it up to ICAEW standards. Well, they set their standards, and they go in and look at the universities and approve them or do not approve them and there is a separate body that organises accreditation. That is only for exemptions for accountancy degree courses. If somebody does not have an accounting degree from that university they are just not going to fly, so say they did French or Arabic, then they would not get exemptions and they would have to start at the bottom- so it is not the university so much as the course that is not accredited.</td>
<td>According to Article (19) of the CPA’s regulations SOCPA is entrusted with specific duties and accreditation of the programmes of accounting in the universities is not one of these duties. However, if you are inquiring about the accreditation with respect to acceptance to sit for fellowship examination, SOCPA general rules for fellowship examinations states “every person who has a university degree irrespective of his major specialization shall be accepted to sit for the examination. Candidates to the examination who are not accounting majors must fulfill certain special requirements to be determined by the examination committee”.</td>
</tr>
<tr>
<td>Why are the programmes of universities that were accredited by ICAEW different from the standards of ICAEW?</td>
<td>Can accounting graduates sit in the CPA exam before training in the firm? Why?</td>
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<tr>
<td>well, part of the problem is, that is up to the universities. The universities are independent bodies so they can teach what they want under a certain heading and sometimes you will find there is a separate accounting faculty and other times it is part of economics and that all decides or helps to decide what goes into the curriculum at the university, so you can have 100 universities and they all have different accounting degrees. That is their choice but then it is up to the institute to say, well, you can teach your students what you like, but if you do not do these subjects as a minimum, then your students will not get exemptions. So that is what happens.</td>
<td>Yes, they can, but they cannot be registered as certified public accountants unless they have practical experience in the field of accounting after graduation. This period of service shall be a minimum of three years, reducible to two years if the applicant is a holder of a Master’s degree in accounting or an equivalent degree, and to one year if the applicant is a holder of a Ph.D. in accounting or an equivalent degree</td>
</tr>
<tr>
<td>Does ICAEW grant accounting graduates exemptions in some examinations? How?</td>
<td>Is there any link between SOCPA and accounting departments in the universities?</td>
</tr>
<tr>
<td>Yes, if it is an approved degree- that means it has got to be an accredited degree – then they will get exemptions. Students on that course, as long as they have taken the approved parts, will get some exemption but then some</td>
<td>Generally SOCPA work is subject to the provision of the CPA’s regulations. The regulations did not specify certain links between SOCPA and accounting departments in the universities, however, it states that SOCPA is established</td>
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</table>
people do part accounting, part economics, part philosophy – so they will only get exemption for part - the part that they have already studied.

to promote the accounting profession. To realize this objective, SOCPA utilizes the services the faculty of accounting departments as consultants and members of the technical committees and other services relevant to their capacity.

<table>
<thead>
<tr>
<th>Are there any positive discriminations in favour of recruiting accounting graduates in training contracts? Why not?</th>
<th>Why does SOCPA not accept only accounting graduates?</th>
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<tbody>
<tr>
<td>No, a number of reasons. Firstly, in the examinations the people who do best are those from Oxbridge who do not study accounting because you cannot study accounting at Oxford and Cambridge and the people who do next best are engineers and mathematics students. Accounting graduates do not do that well. But my experience as Director of Human Resources, was that people with accounting degree were not better than average on my courses from all the students, whatever degree they had so it really depends on how bright the student is rather than what they studied at university. accounting degree student will come on the course-the course at the university would not be very hard – on, would not be very practical.</td>
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<tr>
<td>This is stipulated by Saudi CPA<code>s regulations to assure that holders of SOCPA fellowship certificate are qualified enough to work as CPA</code>s.</td>
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<tr>
<th>Do you think this problem came from the university or the standards of accreditation?</th>
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<tr>
<td>Well, I think that you might not compromise on it but it might come from the fact that the students who go to do accounting degree courses – with the exception of medicine and engineering and law – most university courses in this country are not vocational work – based courses, and accounting is a very new vocational work – based subject.</td>
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<table>
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<tr>
<th>Why is there not a training contract during the CPA exam?</th>
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| Till now no training contract during CPA exam is conducted by SOCPA. However, the regulations specified the following bodies for practical experience:
1. Firms duly approved by SOCPA.
2. Government bodies, companies or sole proprietorships according to certain conditions stipulated in the BY-laws. |

<table>
<thead>
<tr>
<th>Are examinations in the subjects covered in professional body necessary for accounting trainees to improve their skills to become professionally qualified?</th>
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<tr>
<td>An examination is merely an assessment of how somebody has learnt the subject in terms of knowledge and possibly understanding but skills are workplace and there are separate workplace rules so that you have to get much experience or at least you have to get so many hours’ experience and that is not the same as – quantity is not the same as quality, so examinations might help people with their skills in examination passes but also in report writing and those things but examinations are designed to assess somebody`s skills rather than be a way of learning skills.</td>
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<tr>
<th>Why do accounting trainees acquire those skills to become ACA?</th>
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<tr>
<td>Generally the objective of the examination is to “test the competence of individuals who desire to obtain the fellowship of SOCPA for CPA regarding their theoretical knowledge and their ability to apply it skilfully, and extent of their grasp of professional responsibility and the ethical attributes that a certified public accountants should have”. Based on this objective the subjects in CPA exam were selected and adopted. Therefore, they are not only necessary but also exact for improving the skills for the trainee to become professionally qualified.</td>
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<thead>
<tr>
<th>How do accounting trainees acquire those skills to become CPA?</th>
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</table>
| The skills are acquired through the experience and training where the
Appendix

are three separate things and it is a mixture of examinations—assessment that is—and experience, work experience and I think that ICAEW is experimenting at the moment with integrating that much more. Work experience means working in a firm and getting experience in auditing and financial reporting and tax, may be insolvency—whatever—may be consultancy. All that day work, because when you are an accounting student you have to earn money and that is the work experience—what you get in the workplace. Training is what you get in the workplace but that is time off while you are there but work experience is when you are working for the clients of the particular accounting practice that you are working for.

<table>
<thead>
<tr>
<th>How do the ICAEW examinations relate to the acquisition of competence on the part of accounting trainees who aspire to be ACA?</th>
<th>How do the CPA examinations relate to the acquisition of competence on the part of accounting trainees who aspire to be CPA?</th>
</tr>
</thead>
<tbody>
<tr>
<td>The ICAEW has certain rules about work experience and the students must have a training log of some sort and have to fill it in as to what work they done. They do not have to—there is no minimum, well I do not think there is a minimum that they must do say in auditing or tax or whatever, but they must be able to demonstrate that they have got some breadth of experience rather than just working in the tax department on its own—that would be no good because they did not understand financial reporting, they did not understand accounting or auditing. Then I think people out there would say, “what sort of ACA is this person?”. It would be too narrow. The time to specialise is, in my view, best after qualification.</td>
<td>As mentioned in (1) above the objective of the examination is to test the competence of the individual who desire to obtain the fellowship of Saudi Organization for Certified Public Accountants (i.e. who aspire to be a CPA). This matter has been taken in consideration with respect to objective of the examination, subjects of the examination, selection of questions and education requirements for candidates to the examination.</td>
</tr>
<tr>
<td>How do ACAs maintain and improve their competence in the face of change in their business environment?</td>
<td>How do CPAs maintain and improve their competence in the face of change in business environment?</td>
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<tr>
<td>By CPD or CPE. There are new rules coming in CPD. Now, every member will from now on be required to sign that they have kept themselves up to date and to the standards which are needed for the job that they are doing. So if you are a Financial Director in an international company, then you have got to know about international accounting standards. If you are not you might not need to know anything about international accounting standards, so you would not study those, there is no point in doing that.</td>
<td>This can be achieved through courses held regularly by SOCPA compliance with CPE requirements, attending and participating in conference, symposiums and workshops, in addition to training and continuous updating to quality control systems.</td>
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</table>
### Section 2: the findings of the training firms in the UK and the KSA

These questions were posed to Mr James Kelsey from Hacker Young in Nottingham (UK) and Mr. Altaf from the Ernst Wing firm in Riyadh (KSA)

<table>
<thead>
<tr>
<th>The training firm in UK</th>
<th>The training firm in KSA</th>
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<tbody>
<tr>
<td>Why do accounting graduates need a three-year ACA training contract?</td>
<td>Why do accounting graduates need three-years training to become CPAs?</td>
</tr>
<tr>
<td>A. Because there is so much stuff to learn. Some of it is technical but it is not stuff that is technical in a sense that it is very difficult, they need three years to learn it because it is technically difficult to understand – most people who enter it should be intelligent enough to understand it and get to grips with it. There is so much you have to learn and you can be tested on any aspect of it and it is really like exam pressure, it's the time pressure and just deciding what it is you need to know, what it needs for it to be..., and that is why it really takes three years.</td>
<td>A. CPAs require practical experience in addition to the theoretical knowledge to perform the requisite functions of this esteemed profession. To gain the practical experience every aspirant student is require to undergo three years practical training to become CPA.</td>
</tr>
<tr>
<td>Is it long enough for accounting trainees to obtain the necessary practical experience to become ACA s?</td>
<td>Is it long enough for accounting trainees to obtain the necessary practical experience to become CPA s?</td>
</tr>
<tr>
<td>A. Yes. How? A. I think it needs to be done that to give them a more rounded qualification so that they have got a bit more business awareness rather than just purely technical skill. These are the accounting standards and rules which makes it a bit more general in business environments and how business operates and I think with that hopefully they would then be able to apply it over three years and put that into general practice because they won't always get the opportunity to do the client-based bits and advising which the partners generally do but they can look at the business and see the things that they are working and then hopefully start to put the two together and think, &quot;ah, yes, this is this business.&quot;</td>
<td>Yes How? A. CPAs are required to perform the various accounting, auditing and finance functions in the complicated business and economic environment. To obtain the knowledge of these functions in this complicated business and economic environment, three years practical experience is not long for an accounting trainee.</td>
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<tr>
<td>Is there any positive discrimination in favour of recruiting accounting graduates into the firm?</td>
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<tr>
<td>A. It varies a little bit, actually. I mean here we have decided that yes, we will look for graduates with at least a 2:1 and also with an accounting degree. Having said that, it is a positive decision that we have made here. Other people take the view that they prefer to have a graduate without an accounting degree because then they come with no preconceived ideas.... I have spoken to people before in other firms and they have said they are quite happy to take people on without an accountancy background or an accounting degree because they are coming completely fresh, have got no</td>
<td></td>
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<tr>
<td>A. Of course, accounting graduates who can join with us as trainees in the firm, they have knowledge in accounting and they also need to apply accounting by training so, there is discrimination. Accounting graduates who are eligible and who clear our interview processes are recruited. All accounting trainees have graduated in accountancy because Saudi universities have accounting departments which are able to graduate accountants and the policy of the firm does not accept non-accounting graduates.</td>
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</table>
preconceived ideas and we teach them how we want to do it. We teach them things our way ... I think if you are taking an overall view it would probably, yes. Some of the large firms, possibly Price Waterhouse, Coopers, they are probably looking more for people with first class degrees, they are looking for the top end, it doesn't matter which background they come from.

<table>
<thead>
<tr>
<th>Are accounting graduates who go on to qualify as ACAs, likely to become more effective accounting practitioners than non-accounting graduates who qualify as ACAs?</th>
<th>Why does the firm accept only accounting graduates who intend to progress to the membership of the SOCPA to be a CPA?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes. Not necessarily. – I think the degree gives them a head start to begin with because it achieves a lot of the basic accounting things but it doesn't teach them – you know, there is an awful lot more – they have decided to an accounting course and because they are very focused on it they have gone on and become very good accountants. On the other hand, that doesn't mean that someone who has done a history degree or something isn't going to be a good accountant at the end of it. It might be that they have done a history degree and they have other skills, they have got analytical skills. . It is more often personalities and what kind of personality you have and how your mind works rather than the degree you have taken.</td>
<td>A. Accounting graduates have additional theoretical knowledge of accounting and business functions as compared to the non-accounting graduate. They also feel more comfortable with the figures and the calculations than non-accounting graduates. Thus, the firm has only accounting graduates who go on to qualify as CPAs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>How does the firm train accounting trainees who want to be ACAs?</th>
<th>How does the firm train accounting trainees who want to be CPAs? Why?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. OK. – sometimes we have them do some small jobs, very straightforward jobs on their own and get them to do it manually then eventually they will go onto the computer and will be processing the accounts. But we like them to work manually first of all so they can get an understanding of how they put the accounts together so that they can understand about debits and credits and which goes where and balancing a book, so I think they need to understand how all the various bits and pieces come together, how they make control accounts, how you look at – how your debit and credit work together, how you make a trial balance and then actually put the accounts together. We like to give them some small jobs that they can actually work on and do it from start to finish so they have achieved everything.</td>
<td>A. The firm trains accounting trainees who want to be CPA on the principle of on-job training. The firm sends the trainees in the field under the supervision of a senior to perform the various accounting, auditing and finance functions in the real complicated business environment. This is required in order to give the requisite professional and practical knowledge to the trainees.</td>
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</table>

| Does the training in the firm help the accounting trainees to be able to practise the technical skills that are important to their competence? | A. The firm provides the actual competitive developing business environment to the trainees during their training. This helps in obtain and learn the requisite technical skills for the overall development of the trainees. Training in the firm provides the platform to practice and perform the functions with |
what do you feel about that, we want you to go and do this audit and take somebody with you and train them up a bit, so putting a bit more emphasis on them to apply the skills by learning. | competence

<table>
<thead>
<tr>
<th>How does the training in the firm support accounting trainees to practice those technical skills?</th>
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<tbody>
<tr>
<td>A. I suppose the very basic skills are basically giving them the job to start with to actually practise the sort of basic bookkeeping, accounting skills, which are usually the first .......If they have got queries on the job, we encourage them to ring up, hopefully try and get things resolved first, to try and get the answers, because if they are actually doing the job, they actually know what is missing. On a wider basis as well as technical skills, we always encourage people -- sorry not the technical skills -- in fact they will get them just by doing the job -- I suppose in the business -- general business awareness skills, we try and encourage them. If they are doing something, try and be aware of whether there are any problems, you know, is there anything we should bring to the manager's attention.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>How does the firm assess the ability of accounting trainees to carry out activities in the business?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. We do have on the job assessments, you know the first part of call, when we train someone to do a job, we then go through a manager, who will review it and they will do an appraisal -- a mini appraisal on the particular assignment, hopefully picking up good points as well as bad points and they fill in the form and there's a response on the bottom for the student to go through. ...., &quot;This is the overall assessment, how we think you've done, if there any particular whinges or what has been done well.&quot; That gives them the opportunity for them to feed back.</td>
</tr>
</tbody>
</table>

| A. The firm gives accounting trainees the real competitive business situation in which to perform the work. The trainees have to work under pressure environment, which helps them to practice those technical skills that are required to be a competent chartered accountant. |

| A. The firm assess the ability of accounting trainees on the basis of their performance during the period of training. The firm evaluate the work of the accounting trainees on the basis of their performance on the jobs completed during the training. It helps the firm to evaluate the ability of accounting trainees to carry out the activities in the business. |

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**Section 3: the findings of private sector college & institute**

These questions were posed to Miss Catherine (BPP) and Mr Abdul Kareem (SOCPA).

<table>
<thead>
<tr>
<th>BPP in Birmingham( private sector college)</th>
<th>SOCPA in Riyadh (institute)</th>
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<tbody>
<tr>
<td>How does this college prepare accounting trainees for the ICAEW examinations?</td>
<td>How does SOCPA prepare accounting trainees for the CPA examinations?</td>
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<tr>
<td>Well, now, the same as any college, the ICAEW produce their own material so we have got to use that in teaching the students. The ICAEW provide the material, we run what we call link courses which mean that they study with us</td>
<td>SOCPA organize and administer special courses to give information about the fellowship examination and to prepare the candidates for it so as to facilitate their success. Other parties approved by the organization according</td>
</tr>
<tr>
<td>What teaching methods are used here?</td>
<td>No specific teaching method is mandated, however, it is necessary to create interaction between trainees and between the trainees and the instructor. The approach should be designed to encourage a more structured and experience of accountancy work and training for CPAs. It should accommodate the diversity of work environments in which the CPA operates.</td>
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<tr>
<td>Why is there a variety of teaching methods here?</td>
<td>Each course consists of a number of training materials and each training material covers one or more topics of SOCPA fellowship exam subjects, which include accounting, auditing, zakat and tax, jurisprudence and business law. Each training material includes a discussion of the objectives and elements of the topic, a sufficient explanation of each element, and the same is connected to the relevant professional standards. It also includes problems and application cases.</td>
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<tr>
<td>Does this variety of different teaching methods encourage accountant trainees to be active learners?</td>
<td>Any teaching method should have the characteristic of encouraging students to be active learners, and this is the case with respect to methods adopted with accounting trainees.</td>
</tr>
<tr>
<td>How do you help accounting trainees to develop the necessary knowledge and study skills to achieve their aim of passing the ICAEW examinations?</td>
<td>SOCPA organize intensive courses to explain the examination and its contents to make it easier for them to pass it.</td>
</tr>
<tr>
<td>Q. Is this optional or compulsory?</td>
<td>A. It is optional.</td>
</tr>
<tr>
<td>Q. Is CPA exam happen during training or not? Why?</td>
<td>A. SOCPA has no training contract during the CPA exam, they have to seek by themselves for training with the bodies mentioned before at any time.</td>
</tr>
</tbody>
</table>

over a longer period of time – approximately 6-9 months – to sit any set of exams. So they will come on a taught course, they will then come on a revision course, which is more focused on teaching them the skills to actually pass the exam to interpret the questions that the examiner is asking, correctly. Whereas a taught course is actually teaching them the material to the conditions set out by the Board of Directors of the organization may organize and administer such courses.
contact for passing their exams. 

<table>
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<tr>
<th>What are the kinds of knowledge that accounting trainees get?</th>
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<tr>
<td>Trainees are offered quality experience that builds on the technical skills gained during their academic studies. They are also offered opportunities to encounter different situations as they prepare for the CPA exam. In addition the following is provided: A diverse and appropriate mix of practical experience, e.g., a variety of engagements, different industries, and different functions; Progressive responsibility over the training period; Participation in conferences; An opportunity to use computers and business software packages; Regular training sessions; Written and periodic performance evaluations.</td>
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</tbody>
</table>

Do you think that studying here in BPP is an alternative to university in an accounting graduate degree? 

In an accounting degree? It would be very different for them, very different indeed. In terms of the amount of material they have to cover to pass their ICAEW exams and how much material they would have covered in the degree, well we finish degrees off very quickly in terms of the quantity of material that's covered.

Is the aim to prepare students to pass the examinations or to prepare them to be competent?

| A. | It's both. |
| Q. | Only to pass the exam? |
| A. | Our main aim is, people pay us to pass their exams. We would like them to go away having understood and having skills to take out into the workplace but that is up to the student how much of what we teach them they absorb and how much they use in later life. There are a lot of subjects the students are taught here that they will never use again, so for example a lot of ICAEW students, well all of them, will have to do business finance, some of them will never use that material ever in their working lives so to a degree we are teaching them to pass exams. |

Who picks the students, this college or the ICAEW or the training firm?

That is the training firms so the training firms are under the ICAEW umbrella. They will recruit whoever they want as long as they meet their criteria. 

Who picks the students, the SOCPA or the training firm?

You know these courses are optional. So any person likes to sit in CPA exam can take these course or some of them. This depends on the candidate.
## The findings of accounting trainees in the UK and KSA who graduated with accounting degrees

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<tr>
<th>Accounting trainee (UK1)</th>
<th>Accounting trainee (UK2)</th>
<th>Accounting trainee (KSA1)</th>
<th>Accounting trainee (KSA2)</th>
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<tr>
<td><strong>Is there alignment between your accounting degree and the syllabus of ICAEW? How?</strong>&lt;br&gt;Yes, there was, because a lot of the modules we did in my accounting degree actually gained me exemptions to the ICAEW initial stages apart from Professional Practice Tax, which I actually had to sit, the others such as Auditing and Marketing and HR and those sort of issues, they are closely aligned and have got the accreditation for them.</td>
<td><strong>Is there alignment between your accounting degree and the syllabus of SOCPA? How?</strong>&lt;br&gt;It is difficult for me to answer this question, because although we study in an accounting department in university, we need to prepare for the CPA examinations in SOCPA. Whilst it is correct that SOCPA only accepts accounting graduates, unfortunately this does not mean that our studies in the accounting department are sufficient for us to sit a CPA examination. I therefore think that there is no alignment between the accounting department and SOCPA.</td>
<td><strong>Is there alignment between your accounting degree and the syllabus of SOCPA? How?</strong>&lt;br&gt;I do not believe there is any alignment between SOCPA and the accounting department since most of the syllabus of SOCPA depends upon practical, rather than theoretical experience. In the accounting department, we take examples in the operations of accounting. Here in training the gap between theory in university and practice in the training firm becomes apparent. In addition, we need to prepare for the CPA exam.</td>
<td><strong>Does the training in the firm support you to practice the technical skills? How?</strong>&lt;br&gt;Yes, on every audit that you go out on practically in the firm, you were always learning or doing a new area, so for example, initially as a first year you could go out and do cash and fixed assets on an audit but then gradually you would be doing debtors and start with some of the more risky areas and putting your actual skills and audit skills into practice.</td>
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<tr>
<td><strong>Does the accounting curriculum in university help you to understand the syllabus of ICAEW examinations? How?</strong>&lt;br&gt;It's very different. Some of the modules such as auditing that I took at university and then took as a when I was in Financial Training there were a lot of other people there from different backgrounds and some</td>
<td><strong>Does the accounting curriculum in university help you to understand the syllabus of SOCPA examinations? How?</strong>&lt;br&gt;We learn about most courses in SOCPA within the accounting department, but in general, the CPA</td>
<td><strong>Does the accounting curriculum in university help you to understand the syllabus of SOCPA examinations? How?</strong>&lt;br&gt;No, because whilst the accounting department in the university provides courses in accounting and auditing</td>
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chartered accountant trainee were very similar and touched on the same issues such as tax fraud, etc, but I wouldn’t actually say that the courses at Loughborough helped me understand the syllabus for ICAEW. I think because university is very theory-based and the fact that you are researching a particular area, whereas in the training contract you need to know a lot about everything and be very technical minded which you don’t actually go into in your university course.

| Does the preparing for the examinations help you to pass the examinations of ICAEW? | had done accountancy degrees like me and some hadn’t and I found myself and some who had done accountancy degrees were a little bit complacent. We would say, “Oh, I’ve studied this before, I know this,” and I think because the syllabuses are different I think they didn’t realise that they still needed to study this because of the differences in the syllabus - so I think some of them were surprised that it was quite different, exam requires wider and deeper information in accounting and auditing. I believe the accounting department in the university covers only 20% of the CPA requirement, and hence SOCPA provides courses for accounting trainees to prepare them for the CPA examination. and different subjects, the time restrictions do not permit teachers to explain things in sufficient detail. The accounting department helps us to understand the meanings and principles, as well as some operations, but it does not go far enough. | Does the preparing for the examinations help you to pass the examinations of SOCPA? | Yes, definitely, during the time at FT you are continuously doing examinations in the actual ICAEW exam format and you get a lot of feedback from those exams to say how you could do it better and sort of your presentation skills and those happen probably fortnightly and then you also do mock exams as well before taking the real ones so you are very well prepared and in the right mind set to actually take those exams. | Yes, although we had course material from the ICAEW, Financial Training prepared a lot of material as well and they would use their material as the basis for their teaching and sometimes we would use the ICAEW material just as a reference or an alternative viewpoint – so the summaries which Financial Training produced were very helpful, particularly the financial reporting summaries. | As we explained, during our training, we need to prepare for the CPA examination, because the university does not provide all of the contents of courses in SOCPA. Because of this, SOCPA, through its educators, enable accounting trainees to learn the content of courses so that they are well prepared for the CPA examination. | Yes, indeed to understand the content of the CPA exam, it is necessary to take the courses in SOCPA, since these focus on the content of the CPA exams, and good educators are provided with experience in these courses. |
The findings of accounting trainees in the UK who graduated with non-accounting degrees

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<tr>
<th>Accounting trainee (UK3)</th>
<th>Accounting trainee (UK4)</th>
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<tr>
<td><strong>Q 1</strong> Is there alignment between the syllabus of your subject and ICAEW?</td>
<td>A 1) No, because I studied mathematics and the first time I dealt with accounting was only in the training firm. I studied accounting in FTC but I have some difficulty in understanding a new subject which is different from my subject in the kind of knowledge and the nature of the aims.</td>
</tr>
<tr>
<td>A 1) No, because I studied mathematics and the first time I dealt with accounting was only in the training firm. I studied accounting in FTC but I have some difficulty in understanding a new subject which is different from my subject in the kind of knowledge and the nature of the aims.</td>
<td>A 1) I do not think so. I had no idea about the syllabus of accounting in university. I understand from my colleagues that the syllabus of ICAEW is like the syllabus of accounting in university but in more detail and more technical. With regard to my subject I did not find any link between them.</td>
</tr>
<tr>
<td><strong>Q 2</strong> Does the training in the firm support you to practise the technical skills? How?</td>
<td>A 2) I decided to train with H W Fisher &amp; Company, a medium sized firm based in London, which has large audit and tax departments, together with insolvency, corporate finance and forensic accountancy practices. I have received excellent training and was responsible for my own jobs after only one year in my training contract. The wide range of experience I gained enabled me to pass my exams at the first attempt. I am looking to exploit my analytical skills and the rigorous approach I established through my mathematics degree. I feel that forensic accounting is the area in which I can best develop my skills and get career satisfaction.</td>
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<tr>
<td>A 2) Whilst training I found accounting the most enjoyable aspect. I also particularly enjoyed the variety of the training, working with clients such as car dealerships, horse trainers, manufacturers and IT companies.</td>
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<tr>
<td><strong>Q 3</strong> Does the syllabus of university help you to understand the syllabus of ICAEW?</td>
<td>A 3) No, I completed university in mathematics and applied to ICAEW to become ACA. I had not studied any course in accounting before, but I find accounting is the way that I can enjoy my job. In the training firm, I find accounting is very interesting, so I try to understand accounting by reading and asking in the training firm about any terms, the meaning of which is not clear for me.</td>
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<tr>
<td>A 3) No, because this is my first experience of practising accounting in the training firm. I studied geography in university. I found some difficulties in the beginning, because of some difficult terms which carry a meaning that is not known except in the accounting environment.</td>
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<tr>
<td><strong>Q 4</strong> Does preparing for the examinations help you to pass the examinations of ICAEW?</td>
<td>A 4) Yes, I studied in FTC which prepares us for the examinations. So I have studied a variety of courses to include the syllabus of ICAEW. My reading and studying in FTC enable me to understand, for example, management accounting. Studying in FTC gives me confidence when you see yourself equal with trainees who studied accounting in university.</td>
</tr>
<tr>
<td>A 4) Yes, because the examinations in ICAEW are very difficult. These examinations require all trainees to be ready. I studied in BPP for a few months, but I feel that my knowledge in accounting has become very good and I can understand the definitions of accounting in different areas. I try to understand the points which are very important in examinations and also I acquire a lot of information in my new subject.</td>
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</table>
### The findings of ACAs in the UK (members in the ICAEW) and CPAs in the KSA (members in the SOCPA)

<table>
<thead>
<tr>
<th>An ACA (UK1)</th>
<th>An ACA (UK2)</th>
<th>CPA (KSA1)</th>
<th>CPA (KSA 2)</th>
</tr>
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<tbody>
<tr>
<td><strong>1. How did you become ACA?</strong></td>
<td>OK, basically, I did the Accounting and Finance Degree here at Loughborough and as part of that degree I had a sandwich year, which was actually out at PWC, starting my professional chartered accounting qualification and after graduation I decided that, yes, it was what I wanted to do and went back and finished my ACA qualification....It was three years. The first year was counted as my sandwich year and so therefore two more years after my degree course to actually finish my qualification. I have now been there another, I think, about eight months after qualification.</td>
<td>SOCPA has three conditions to qualify for membership. Firstly, one must be an accounting graduate. Secondly, the CPA examination must be passed, and finally, training of at least three years must be undertaken. So, I have an accounting degree from KSA. I worked in a company following graduation. The company sent me to SOCPA to sit the CPA exam following which I became a member of SOCPA and a chartered accountant. This was because I trained in the company for more than three years.</td>
<td>After graduation from KSA’s accounting department, I sat the CPA exam. When I passed this, I trained for three years in a training firm to gain some practice and become a member in SOCPA.</td>
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<tr>
<td><strong>2. Is there alignment between accounting graduate and ACA?</strong></td>
<td>Yes, graduation provides the initial basic knowledge of accountancy, which is enhanced at the Professional exams levels for CA. It is very helpful with some of the skills you need. For example, at university we have to do presentations and we have to work in small groups so I have got used to standing up and talking to people. Things like that were very helpful even though the knowledge I had wasn’t really.</td>
<td>Yes, when I graduated from the accounting department, I found the opportunity to work in my subject and completed the CPA exam to become a CAP. This opportunity is only afforded to accounting graduates who, unlike non-accounting graduates, have knowledge in subjects of the CPA exam.</td>
<td>Of course, since SOCPA only accepts accounting graduates, who have some knowledge of subjects within the CPA exam. An accounting degree is the first step to becoming a chartered accountant. Therefore there is alignment between the accounting department and SOCPA, since anyone wishing to become a CPA must be qualified in accounting.</td>
</tr>
<tr>
<td><strong>3. Did the training in the firm support you to be competent? How?</strong></td>
<td>Yes. I think because we were working in the firm</td>
<td>When I commenced work in this firm, I was supported in my training and received practical experience in various accounting tasks.</td>
<td>Yes, because the training firm in which I worked provided comprehensive support and practical experience</td>
</tr>
</tbody>
</table>

| Training in the firm has helped me to | }
practically apply what has been learnt for the exams. I get chance to use a lot of the skills which I learnt during my studies. In particular in Tax we write quite a few letters so the skills we learned in the advanced stage of the ICAEW, the more business-focused areas, those are quite helpful, yes.

| practically apply what has been learnt for the exams. I get chance to use a lot of the skills which I learnt during my studies. In particular in Tax we write quite a few letters so the skills we learned in the advanced stage of the ICAEW, the more business-focused areas, those are quite helpful, yes. | actually auditing at the same time, when we were learning all the skills and knowledge, the firm actually allowed us to put that into practice as well whereas, I know from your experience, because she is actually in tax, that some of the auditing and things didn't actually get put into practice. company, I began to understand what I should do. In order to understand what you learn, you need to train to support your ability and to be competent. which I am working helps me to understand accounting operations and the reasons for these. Within the firm, I achieve different skills which would be difficult to gain in the university. | 4. Did the studying in the private sector college help you to pass the examinations of ICAEW? How? Actuallly went to FT - Financial Training. Definitely. We spent a lot of full time at college to do exams and it is really only with their sort of support and their teaching methods that we got through it. I couldn't have done it off my own bat to be honest. | Yes, because I graduated a long time ago from the accounting department and found it necessary to study in SOCPA in order to prepare for the CPA exam. My work paid the fees of my studying. | 4. Did the studying in the institute of SOCPA help you to pass the SOCPA? How? Yes, I studied for three months in SOCPA, so that I was ready for the exam. It is important to understand the way the examinations are conducted, and we were given an insight into the courses which are important in the CPA exam. | 5. How do you maintain your competence? Mainly I practice what I have learned. | As a qualified accountant – every | We need to continue our professional | As a member of SOCPA and a |

CCCLXXI
day to day on the job. I do also sometimes go on some training courses, which I will probably talk about when you talk about CPE later. I spend some time learning from other people because there are junior people and then middle people, then senior people. I spend quite a lot of time listening to senior people and they give me feedback on the work I have been doing and I also help to coach junior people and I find that is quite helpful to firm up my own standing of my knowledge.

quarter there is a technical development office day where you get taught new skills and new financial reporting standards and also, for example, we have just had an executive development day where our year at work have been taught about all sorts of different things so we keep up to date with our skills knowledge base all the time.

Q. What courses – programmes, CPE programmes?
A They are CPE points programmes, yes. Most of them are sort of risk management based and the new standards that are coming in just to keep us updated.

education to understand changes in our subject. So we maintain interest in some CPE activities to maintain our competence.

chartered accountant, I must take CPE programmes to maintain my competence and to understand any changes in the business environment

6. Is there alignment between ACA and CPE programmes? How?
Yes, CPE helps to keep a chartered accountant updated and refreshed with knowledge updates and enhances his existing knowledge. I think the CPD or the CPE training is very helpful for producing people who are competent at their job but I found a lot of the ICAEW syllabus wasn’t directly relevant to the work I am doing but it did give me an awareness of what other people or other departments do. I think good points and bad points.

I think the CPE is quite flexible because there are minimum requirements in terms of the number of hours you have to study but not in terms of the subject areas, so most of the study that I do, for example these training courses, is related to tax, which is only a small part of the ICAEW syllabus, so they are very relevant for the work I do but they are only aligned with a small part of the ICAEW syllabus I would say.

Yes, you have to take CPE programmes in order to continue to practice in accounting. This is a necessary requirement of SOCPA membership. So, there is alignment between CPA and CPE programmes.

Yes, as you know, one the conditions of membership of SOCPA is that chartered accountants must take CPE to maintain their competence. SOCPA prepares some CPE programmes for its members and asks them to record and report their CPE activities

7. Have you taken some CPE programmes? How?
I have attended the Audit and Accountancy courses 1, 2 and 3 through the firm. The courses that we have done one on - Derivatives was the last one we went on - last

Yes. Everybody in the firm has to go. We have done one on - Derivatives was the last one we went on - last

Yes, the CPE programmes help us to improve our knowledge because they are prepared by SOCPA, which

Of course, since these programmes were prepared by SOCPA.
PWC run, you have to sign to say you are attending and then you tick if you would like the CPE points, so I have done that, yes, but it depends on the availability of the courses within the firm whether I am available to attend them and whether my team will agree to let me.

summer time we spent a day on that actual course but we also do internal courses for the new auditing methodology, which also counts for the CPE points. They are two or three day courses every year.

knows what the business environment needs.

**The findings of ACAs in the UK who graduated with non-accounting degrees**

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<thead>
<tr>
<th>ACA (UK3)</th>
<th>ACA (UK4)</th>
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<tr>
<td><strong>1. How did you become an ACA?</strong></td>
<td><strong>A 1) The reason I chose to become an ACA was that for me the natural progression after a degree (BSc Chemistry) was a professional qualification. I chose the ACA as it seemed to have a better reputation within the market place. I wanted to be a rounded business advisor as opposed to focusing on management accounting.</strong></td>
</tr>
<tr>
<td><strong>2. Is there an alignment between graduate from university and ACA?</strong></td>
<td><strong>A 2) At university my history degree didn't teach me about accountancy but I found it very helpful with some of the skills you need. For example, at university we had to do presentations and we had to work in small groups so I had got used to standing up and talking to people. Things like that were very helpful, even though the knowledge I had wasn't really real. When I started work I was pleased to find that many other people had not done accountancy degrees, so that made me feel more confident. I think also, because I hadn't got any accountancy knowledge, I wasn't complacent so I think it made me work a bit harder at my studies.</strong></td>
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<tr>
<td><strong>3. Did the training in the firm support you to be competent? How?</strong></td>
<td><strong>A 3) I realised that the ACA training would give me greater exposure to a variety of businesses and would also offer excellent career opportunities. Working for KPMG and now United Utilities has helped me to gain good</strong></td>
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<td>Question</td>
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<td>operation and determine the weak and strong points. The training overcame the difficulties that faced us, especially as we did not study accounting in university. I have received excellent training and was responsible for my own jobs after only one year in my training contract. The wide range of experience I have received enabled me to pass my exams at the first attempt.</td>
<td>experience on a number of high profile projects, while mixing with experienced members of staff. I particularly enjoyed presenting around the UK with KPMG, and so I therefore wanted to find a role and environment where those skills were best suited.</td>
</tr>
<tr>
<td>4. Did studying in a private sector college help you to pass the examinations of ICAEW? How?</td>
<td>A 4) It is very important for us to take some courses which focus on the syllabus of ICAEW. I have studied in BPP, during which I spent many weeks to understand the content of the syllabus of the examinations of ICAEW. I took examinations in BPP to give me an opportunity to have some idea about the examinations of ICAEW.</td>
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<tr>
<td>5. How do you maintain your competence?</td>
<td>A 5) As a chartered accountant and practising accounting, to keep up my level of knowledge and improve the skills which are important to maintain competence, CPE programmes are offered to accountants and I can select CPE programmes that support my subject.</td>
</tr>
<tr>
<td>6. Is there alignment between ACA and CPE programmes? How?</td>
<td>A 5) In various ways, such as discussing with my colleagues about any changes in business environment and also I participate in some CPE courses which I feel can support my knowledge and give me a level of skill that helps me to overcome any expected difficulties.</td>
</tr>
<tr>
<td>7. Have you taken some CPE programmes? How?</td>
<td>A 6) Yes, if you are a chartered accountant who is a member in ICAEW, this requires you to maintain your competence through CPE programmes. This means that you are obligated by the professional body to take some hours of CPE programmes if you want to continue in membership and practise accounting. I see links between them.</td>
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<tr>
<td>A 7) Of course, I am interested in courses that relate to auditing which are limited. Some courses which improve our IT/IS stills are also very important, and I have attended them.</td>
<td>A 7) Yes, I have recorded some hours of CPE programmes. You have a right to choose any programme which you believe is related to your job.</td>
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**The third phase: professional accounting practice & CPE.**
These questions were answered by Mr David Hunt from ICAEW and Mr Majed from SOCPA about the role of CPE programmes in maintaining the competence of ACAs or CPAs.

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<th>ICAEW</th>
<th>SOCPA</th>
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<tr>
<td><strong>Why are the CPE programmes compulsory for ACAs?</strong></td>
<td><strong>Why are the CPE programmes compulsory for CPAs?</strong></td>
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<td>In certain areas if you have to be licensed by the government, corporate recovery, auditing and one other area-financial service-it is compulsory but in other areas it is not yet compulsory but it almost certainly will be next year. For all members, yes. It is only if you are in what they call a reserved area, auditing, financial services and corporate recovery. It is compulsory in those areas.</td>
<td>Because the environment of the profession is continuously changing, in addition to emerging developments in technical and professional means and approaches in accounting treatments, and in order for a CPA to be able to perform his duties, he shall maintain and develop high skills and knowledge which can not be satisfied without CPE.</td>
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<td><strong>How do CPE programmes improve the competence of ACAs to face any change?</strong></td>
<td><strong>How do CPE programmes improve the competence of CPAs to face any change?</strong></td>
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<td>Well, they do not. CPE programmes are there for people to use if they believe it will be relevant to improve their competence and developing their competence and skills.</td>
<td>CPE programmes is established to enclose the material and training activity that should assist participant to maintain and improve his skills and knowledge.</td>
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<td><strong>Why does the ICAEW not accredit the CPE activities?</strong></td>
<td><strong>Why does SOCPA not accredit the CPE activities?</strong></td>
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<td>Well, because they used to do that and it was a waste of time. It is up to the member to decide whether a programme is relevant to their business needs. Now ICAEW has 125,000 members, there is on point in accrediting thousands of courses that there are because it is up to the member to decide what is relevant. They can go along and say, yes that is relevant. It only means something when a member goes and uses that course and finds it of value and relevant to their professional development. So that is the criteria, the criteria is not actually accrediting CPE programmes.</td>
<td>Until now SOCPA does not accredit any specific CPE programmes, however, according to SOCPA CPE rules, any activity that assist in maintaining and improving the accountants’ professional knowledge and skills in the field of accountancy is acceptable as CPE. This may include attending courses, seminars, conducting researches, publications….. etc.</td>
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<td><strong>Does this process help ACAs to select the CPE programmes that are important for them to be effective accounting practitioners?</strong></td>
<td><strong>Does this process help CPAs to select the CPE programmes that are important for them to be effective accounting practitioners?</strong></td>
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<td>It might help quite a lot of people who are either in accountancy practice or are financial directors but then again, they have to choose what is relevant to them out of these programmes. What course provides do is they put on courses they hope are going to be relevant to as many people as possible. They advertise these courses and try to persuade people to attend their courses and pay money, of course but it is up to the individual to decide whether it is relevant or not.</td>
<td>Article (19) of the CPA’ Regulations requires SOCPA to organise CPE courses. This means that SOCPA selects those CPE programmes that are important for participants to be effective accounting practitioners. Moreover, Article (11) of the CPA’ Regulations requires a certified public accountant to attend a given number of seminars as may be specified and held by SOCPA.</td>
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<td>How do ACAs choose these programmes?</td>
<td>How do CPAs choose these programmes?</td>
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<td>This is CCH, they are a big firm who produce professional development courses. This is for autumn this year and so you would open it up and it is divided into various subjects so you auditing, corporate finance, finance for industry and commerce, financial reporting and you would look at . Now this one is for chief executives, financial directors, so you would go through it. You would firstly look at the subjects and then you would see what you think is relevant to you. If it is not relevant you do not go on it.</td>
<td>Chartered accountants choose CPE programs that, should contribute to the professional ability of the individual, be relevant to their work and whose costs are not outweighed or at least balanced by their benefits.</td>
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<td>Do the CPE programmes make ACAs ensure that their knowledge and skills are refreshed, updated and extended?</td>
<td>Do the CPE programmes make CPAs ensure that their knowledge and skills are refreshed, updated and extended?</td>
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<td>No, no course can do that. That is up to the individual. No course can guarantee that. The only person who can guarantee that they are keeping themselves up to date, that they are learning relevant subjects, is the person himself. The individual member. They are the only ones who can really do it.</td>
<td>Yes, you know that the aim of CPE activity as specified by SOCPA, is to ensure that CPA knowledge and skills are maintained and improved. SOCPA CPE courses are designed specifically to ensure that a CPA knowledge and skills are refreshed, updated and extended.</td>
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<td>How do these programmes maintain the competence of ACAs?</td>
<td>How do these programmes maintain the competence of CPAs?</td>
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<td>Well, because if they did not then they would not sell any courses. I mean, a course in here, if it is no good will not be here next time because everybody will fill in an assessment from afterwards and say, this course is terrible, and if it was it would not show here again. That is it really, I think, if they are any good then they will keep selling the courses and if they are not any good they will not sell them.</td>
<td>The material of these programmes are prepared according to the latest developments and are presented by qualified instructors. SOCPA understands that a CPE programmes should give appropriate consideration to educational needs that go beyond basic technical knowledge.</td>
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<td>Are these CPE programmes enough to support ACAs to be effective accounting practitioners?</td>
<td>Are these CPE programmes enough to support CPAs to be effective accounting practitioners?</td>
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<td>For some people, yes, but for many people they have to decide what it is that is relevant. Courses are not the only way of learning and developing. There are new rules in CPD. Each year, every member must submit to the institute a signed form stating that they have kept themselves up to date, kept up with the standards of the institute, that their training has been relevant to their work and they have made a contribution to the brand of the institute. Keeping up to date is the responsibility of every member to assess what they need to do by way of training and CPD and then undertake whatever study or form of educational training is necessary to meet that standard.</td>
<td>Yes, quite enough to maintain an effective CPA, because they: A. maintain and improve the technical knowledge and professional skills possessed by their members; B. assist members of the profession to apply new techniques, to understand economic developments and evaluate their impact on their clients or employers and on their own work, and to meet changing responsibilities and expectations; and C. provide reasonable assurance to society at large that members of the profession have the technical knowledge and professional skills required to perform the services they undertake to provide.</td>
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<td>Why does ICAEW depend on an achievement point system to assess the competence of ACAs?</td>
<td>Why does SOCPA depend on an achievement point system to assess the competence of CPAs?</td>
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<td>Oh, you mean the CPE points? Well, they are changing that. The reason they</td>
<td>Because SOCPA require some evidence of successful completion by</td>
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<td>Is this method valid in evaluating the competence of ACAs?</td>
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Appendix

Appendix(4)
(Question of Pilot Study)

These questions were posed to:

- David Beresford, the course leader of FMA at the University of Derby on 27 June 2003.
- Peter Scott, the course leader of FMA in De Montfort University, was interviewed on 13 August 2003.

The first stage (university accounting education)
These questions were divided into three sections as follow:

Section 1 (ILOs), curriculum, teaching methods, assessment methods, work placement)

1. How were the intending learning outcomes (ILOs) determined?
2. How was the curriculum designed? Why?
3. Does the curriculum impact on the teaching methods and assessment methods? How? Or why?
4. Is the curriculum designed to help students who intend to progress to membership of the ICAEW? How? Or why?
5. Does the curriculum help students to understand most of the issues covered in the syllabus of the ICAEW? How? Or why?
6. Why is there a variety of teaching methods?
7. Is a variety of teaching methods important in achieving your students’ intending learning outcomes? How? Or why not?
8. Does a variety of teaching methods help students to use a deep learning approach? How?
9. Are these teaching methods aligned with the curriculum? How? Or why?
10. Do they encourage students to be active learners? How? Or why?
11. Why is there a variety of assessment methods?
12. Is a variety of assessment methods important in achieving your students’ intending learning outcomes? How? Or why not?
13. Does a variety of assessment methods encourage students to use a deep learning approach? How? Or why?
15. Do they support students to be active learners? How? Or why?
Appendix

16. Is there work placement? Why not?
17. Why is the work placement not compulsory?
18. Is the work placement necessary for students to be active learners? How? or why?
19. Does the work placement support students to achieve intending learning outcomes? How? Or why?

Section 2 (student approaches to learning)

20. How do your students learn?
21. How do you know?
22. Why do they learn this way?
23. Is the approach to learning link to different teaching methods, different assessment methods?
24. How does it impact on the students' recognition of the intending learning outcomes?
25. Is the learning approach affected by the teaching methods? How? Or why?
26. Is the learning approach affected by the assessment methods? How? Or why?
27. Are the curriculum, teaching methods, and assessment methods aligned? How? Or why?
28. Does this allow students to demonstrate their learning more effectively? How? Or why?
29. Do you think there is anything else impact on students to achieve intending learning outcomes? How?
30. How do you help students to achieve intending learning outcomes?

Section 3 ICAEW's approach to accreditation.

31. Is the programme accredited by the ICAEW? How
32. What are the benefits to students from the ICAEW accreditation?
33. Is the accreditation helpful to students in achieving intending learning outcomes? How? Or why?
34. Does the ICAEW exempt graduates from some examinations? How?
35. Do you think your graduates deserve exemptions from some of the ICAEW's examinations? Why?
36. Do you encourage your graduates to complete in the ICAEW to become Chartered Accountants? Why?
Appendix

Appendix (5)

The questions were changed after the pilot study to

1. How were the intended learning outcomes determined?
2. How was the curriculum designed?
3. Does the curriculum impact on the teaching methods and assessment methods?
4. Is the curriculum designed to help the students who intend to progress to membership of the ICAEW? (UK universities), and Is the curriculum designed to help the students who intend to progress to membership of the SOCPA? (KSA universities)
5. Does the curriculum help students to understand most of the issues covered in the syllabus of the ICAEW? (UK universities), and Does the curriculum help students to understand most of the issues covered in the syllabus of the SOCPA? (KSA universities)
6. Why is there a variety of teaching methods?
7. Is a variety of teaching methods important in achieving your students’ ILOs?
8. Does a variety of teaching methods help the students to use a deep learning approach?
9. Are these teaching methods aligned with the learning context?
10. Does this alignment between learning context and teaching methods encourage the students to be active learners?
11. Why is there a variety of assessment methods?
12. Is the variety of assessment methods important in achieving your students’ ILOs?
13. Does a variety of assessment methods encourage the students to use a deep learning approach?
14. Are these assessment methods aligned with the learning context?
15. Does this the alignment between learning context and assessment method support the students to be active learners?
16. Why is work placement compulsory? Or Why is there no work placement? (Depending on the data of the documents)
17. Is the work placement necessary for the students to be active learners?
18. Does the work placement support the students to achieve the ILOs?

19. How do your students learn?

20. Is the approach to learning linked to different teaching methods—different assessment methods?

21. Is the learning approach affected by the teaching methods?

22. Is the learning approach affected by the assessment methods?

23. Are the curriculum, teaching methods and assessment methods aligned?

24. Does the alignment between curriculum, teaching methods and assessment methods allow students to demonstrate their learning more effectively?

25. Is the programme accredited by the ICAEW? Or is the programme accredited by the SOCPA? (Depending on the data of the documents).

26. Is the accreditation helpful to students who intend to progress in the ICAEW? Or is there any link between accounting department and SOCPA with regard to the programme and accounting graduates?
Appendix (6)

The documents:
The researcher depended on various documents which supported him in analysis of his findings of the interviews. He collected these documents from different places in the UK and KSA as follows:

The documents of UK:

1. **The UK universities:**
The researcher obtained some sources from Loughborough university (AFM), the University of Nottingham (A,FM) and the University of Sheffield (AFM) which relate to undergraduate programmes. These sources also contain more details about ILOs, curriculum, teaching methods and assessment methods. In addition to accreditation of the programmes by different professional bodies in the UK. The researcher compared the data in the documents of these universities during different years to up-date these data (2003-2005).

These documents consider evidence to support the findings of the interviews and the two sets of findings were compared in the analysis.

2. **The ICAEW:**
The researcher obtained very important information from ICAEW which related to the conditions in registering for ICAEW to be professionally qualified. He also acquired data that related to the syllabus of ICAEW and the subjects of ICAEW' examinations. The researcher was provided with information about ACAs and accounting trainees and the names of the firms that were authorised by the ICAEW.

The ICAEW gave the researcher data which related to the UK universities which are accredited by ICAEW.
Appendix

The researcher collected the data about CPE programmes and the guidelines for members of ICAEW.

3. **Hacker Young**
The researcher obtained the data which related to the training firm in Nottingham (Hacker Young) which explained the role of the firm in the training of trainees. It also illustrated the coordination with ICAEW.

4. **BPP**
BPP provided the researcher with some data that was very important to the study. The data presented the syllabus which trainees needed to learn and how they taught the trainees and prepared them for the ICAEW' examinations.

**The documents of the KSA:**

1. **The KSA universities:**
The researcher obtained data from KSU, KAU and KFUPM which related to undergraduate accounting programmes. These programmes present ILOs, curriculum, teaching methods and assessment methods. These departments provided the researcher with data about the plan of these departments.

2. **The SOCPA**
The researcher collected the data that explained the role of SOCPA in qualifying accountants professionally. These documents explained the conditions of membership of SOCPA. They also presented some information about members of SOCPA. They also provided the researcher with the syllabus of SOCPA and the subject of examinations of CPA. The researcher obtained the proposal which was made by Professor David Hatherly regarding reforming of AE&T in the KSA. The SOCPA provided the researcher with information about all activities since SOCPA was established in 1992 (10 years ago). These documents also presented information about the training programmes and CPE programmes. They also introduced the role of SOCPA
in the preparing of trainees for CPA examinations which includes various subjects.

3. **The Training Firm:**

   It provided the researcher with the data which related to its role in training the trainees and how they acquired skills.

   The documents of the KSA supported the researcher when he analysed the findings of KSA interviews.
Appendix (7)

The documents of ICAEW:
11. http://www.icaew.co.uk/

The list of the documents of SOCPA:
4. SOCPA (2004) CPE.
The list of the documents of UK universities:


The list of Documents of KSA universities:


The list of Documents of IFAC:

5. IES 2: Content of Professional Accounting Education Programs, 2003
Appendix


The list of different documents:

2. Subject Benchmark Standard for Accounting. Gloucester: QAAHE.
5. wwwbpp.comicaew.
15. www.ascasocietyorg