Investigating the Dual Professionalism of an Accountant and Education Practitioner in South Africa

by
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A word of appreciation is extended to my husband and children for their emotional support and substantial amount of patience during the course of this project.
Abstract

This project aims to identify the profile of a dual professional, combining the world of professional accountants with that of professional lecturers in the broader accounting field. Educational practitioners can find themselves simultaneously operating in two domains – as a qualified professional in their subject field as well as a professional scholar involved in teaching and learning. How can the current profile of higher education practitioners in the Financial Sciences at HEIs in South Africa be merged to show dual professionalism?

A mixed methods approach was followed, where the results of the statistical analysis of quantitative data on the professional qualifications and HBDI profiles of lecturers – descriptive phase – were interpreted in triangulation with qualitative research methods. Document analysis was performed to investigate the influence of the institutional identity on the professional development of lecturers. Interviews with the leadership of the Financial Sciences departments at the University of Pretoria formed part of the interpretive phase of this study.

Three dimensions were added to the body of knowledge on the professional identity of education practitioners in the Financial Sciences in HEIs in South Africa namely: The skewedness of academic qualification profiles and the influence of appointment and promotion policies on qualification choices have been investigated; The second dimension was from an ethnographical viewpoint and provided insights into the different combinations of thinking preferences for these individuals; As a third contribution the perspective of leadership on the dual professionalism of practitioners in Financial Sciences at one HEI and their role in the balanced development of these education practitioners, concluded the investigation.

Key words: dual professionalism, mixed methods, professional education practitioners and professional identity.
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<td>Herrmann Brain Dominance Instrument</td>
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<td>HEI</td>
<td>Higher Education Institution</td>
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<tr>
<td>HoD</td>
<td>Head of Department</td>
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<td>IFRS</td>
<td>International Financial Reporting Standards</td>
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<td>SAICA</td>
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Chapter 1 - Introduction to the study

Education is the most powerful weapon, which you can use to change the world – Nelson Mandela.

Changes in the world that we occupy are increasing in frequency and impact: The social landscape that we live and learn in, especially in South Africa, is constantly changing; the technological environment internationally is evolving at a fast pace; and accounting standards change constantly to adhere to the demands of industry. These aspects have been part of my considerations regarding professional development as a higher education practitioner and emerging scholar.

Changes in accounting education are not only demanded by higher education institutions, but also by the accounting profession and the world of work in general. Bernstein (2000) found that changes to both the academic environment and new demands on professions imply an even deeper transformation of the academic and professional identity. The restructuring of higher education inevitably demands transformation of the occupational groups within the institution that results in a reconsideration of the professional self-identity of higher education practitioners (Nixon 1996).

Investigating the professional identity of educators can contribute to a better understanding of how these individuals deal with change (Beijaard, Meijer & Verloop 2004). For the purpose of this study the construct educator is broadly interpreted to include higher education practitioners – educators in the context of higher education. In order to define a dual professionalism this study analysed the academic qualification profiles of the lecturing staff of Financial Sciences departments in the Economic and Management Sciences (EMS) faculties at institutions of higher education in South Africa, with the focus on the University of Pretoria. Possible reasons for the specific academic profiles of these lecturers in an environment where the content in the curriculum is prescribed by a professional body – South African Institute for Chartered Accountants (SAICA) – were investigated through a mixed methods research design.
As an active member of the lecturing corps in such a department and through a process of professional development as an educator that goes beyond the norm of required academic qualifications in South Africa (Venter & De Villiers 2013) the question arose whether dual professionalism can address the imperative for change in accounting education; the focus is on chartered accounts. My personal quest to develop as a qualified, professional lecturer was strengthened by a number of debates during departmental meetings regarding the career path of choice for scholars in the Financial Sciences. These paths include the road of the researcher with the aim to publish academic articles on subject content, or alternatively to focus on teaching as one of the three pillars at a Higher Education Institution (HEI) with a scholarly focus on education practice.

My professional development as a young scholar in the Financial Sciences was influenced by institutional forces driving international recognition in a research intensive university, combined with added pressure from professional bodies on the institution to achieve certain through-put rates to meet the needs of the profession. According to Venter and De Villiers (2013) higher education practitioners in the departments of Financial Sciences at South African HEIs do not follow a promotional path with teaching as a focus area; this is in contrast with our American counterparts.

A mixed methods approach was followed, where the results of the statistical analysis of quantitative data on the professional qualifications of lecturers – descriptive phase – were interpreted in triangulation with qualitative research methods. Document analysis was performed to investigate the influence of the institutional identity on the professional development of lecturers. Interviews with the leadership of the Financial Sciences departments at the University of Pretoria formed part of the interpretive phase of this study.

This project aims to identify the profile of a dual professional, combining the world of professional accountants with that of professional lecturers in the broader accounting field, thereby warranting a discussion of the pervasive competencies obtained from the one profession that enables a transition into the other profession and finally a transformation into an extended or dual professional.
The catalytic question whether it is possible for chartered accountants in the academic environment to transform to ‘chartered lecturers’, and to embrace the dual professionalism that they then occupy engaged the researcher with the topic of this project. The profile of this ‘chartered lecturer’ as a professional education practitioner is addressed in this study.

1. Purpose of the study

The point of departure for this investigation of the dual professionalism of professional accountants in the Financial Sciences as professional education practitioners was to compile a summary of the academic qualification profiles of the lecturing staff in the Financial Sciences at universities in South Africa, with the focus on the University of Pretoria. Possible reasons for the specific academic profiles of these lecturers were investigated through document analysis and semi-structured interviews with the leadership in the Financial Sciences at HEIs.

The academic environment in Financial Sciences at South African HEIs in particular, was identified owing to the direct involvement of the professional governing body, SAICA, in the education process (Van der Schyf 2008; Venter & De Villiers 2013). The degree of involvement of the relevant profession in formulating the process factors as discussed in diagram 1; curriculum and teaching approach for example, can obscure the balance in the duality of the two professional roles of education practitioners.

The following statement was made by the head of a department in Financial Sciences at a South African university: “If someone asked me today to sacrifice my CA qualification or my PhD, I would give up my PhD any day” (Venter & De Villiers 2013). This confirms the preference of a professional qualification in the relevant field of study for a scholarly qualification. This study aims to address the following question posed to higher education practitioners: “What is your current occupation: professional accountant or professional educator/lecturer, and why?”
2. Research questions

2.1 Primary research question

Educational practitioners can find themselves simultaneously operating in two domains – as a qualified professional in their subject field as well as a professional scholar involved in teaching and learning. How can the current profile of higher education practitioners in the Financial Sciences at HEIs in South Africa be merged to show dual professionalism?

2.2 Secondary research questions

- What is the current academic profile of the lecturers in the Financial Sciences at South African universities in terms of their professional qualifications?
- How is the typical whole brain thinking model of a higher education practitioner in the Financial Sciences depicted to obtain an understanding of the individual’s perception of the ‘self’?
- How is the academic profile of higher education practitioners informed by institutions in terms of appointment policies and requirements for promotion at HEIs?
- What is the contribution of a professional accounting qualification regarding pervasive competencies in becoming a professional higher education practitioner? In other words: How can the chartered make-up of a chartered accountant be aligned with the chartered make-up of a professional higher education practitioner?

3. Working assumptions

This study was performed under the following assumptions:

- Education practitioners at HEIs aim to achieve a professional level of competency in teaching.
- Innovative teaching practices in Accounting courses that are aligned with the sound educational methodology of a professional educator are
not dependent on the level of study or the year of study in the Accounting programme.

- Chartered accountants obtain the skill-set as set out by the training guide (SAICA 2012) during the period of training following their studies at HEIs.
- The analysis and reporting of the transcripts of interviews allowed for a degree of interpretation by the researcher.

4. Concept clarification

The following concepts are included in this document, and are used in the following contexts:

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<th>Clarification</th>
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<td>Chartered make-up</td>
<td>Chartered accountants are registered with a professional body, have a specified academic qualification and act in a professional manner.</td>
</tr>
<tr>
<td>Financial Sciences</td>
<td>The departments of Accounting, Auditing, Financial Management and Taxation study different topics in Financial Sciences.</td>
</tr>
<tr>
<td>Higher education practitioner</td>
<td>An individual appointed by a higher education institution in an academic position, who has teaching, research, community engagement and corresponding administrative responsibilities.</td>
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Table 1 Concept clarification
Chapter 2 - Literature review and theoretical framework

1. Literature review

The increasing demand for change in accounting education requires action from the accounting profession, academic community and young graduates alike (AECC 1990; Bolt-Lee & Foster 2003). Accounting education has to focus on developing academic programmes and applying teaching philosophies that will address the requirements set by the accounting profession and the business world for new graduates (Howieson 2003).

Accounting education needs to develop competencies of abstraction, systematic or critical thinking (Bagranoff 2010), experimentation and the capacity to communicate and collaborate (Howieson 2003). New Accounting graduates need to be information professionals who can make decisions (Elliott & Jacobson 2002) and apply their own judgement through the implementation of theoretical concepts (Barth 2008). Academics in the Financial Sciences at HEIs have an important role to play in the evolution of the Accounting profession. Lecturers cannot focus on Accounting rules and techniques only, but a more holistic approach to facilitating the development of the student as a whole (Howieson 2003; Elliot & Jacobson 2002) must be adopted.

The application of accounting rules and techniques to address real-life problems in an Accounting context is an imperative for young graduates. The need to cultivate lifelong learners with an inquiring mind is clear from both professional accounting bodies and universities alike. Recently research into students’ perceptions of learning and the corresponding learning environment has emphasised the relational nature of education that has also branched out to investigations regarding teaching approaches (Leveson 2004).

The quest for quality facilitation of learning as highlighted by Leveson (2004) was manifested during a search to promote quality learning (Slabbert, De Kock & Hattingh 2011). According to Biggs (as cited in Du Toit 2011) learning, and therefore
facilitation of learning in a metacognitive learning environment, rely on an interrelationship between presage factors inherent to students before they enter the HEI, situational factors, the process of teaching and learning, as well as certain outcomes or product factors.

This relationship is depicted in Diagram 1 below:

Research on the personal factors of lecturers influencing students has been done in other social and psychological studies and is beyond the scope of this project. According to Venter and De Villiers (2013) the situational factors in Accounting studies are determined mainly by a professional body. The curriculum for such professional studies is predominantly prescribed by the governing body – the South African Institute for Chartered Accountants (SAICA) in this case – that graduates have to register with to attain the qualification as chartered accountant. SAICA recommends that accounting educators focus on International Financial Reporting Standards (IFRS) and a concept-based methodology that is aligned with international tendencies (Venter & De Villiers 2013).

From a holistic point of view no single aspect influencing the teaching or learning of Accounting can serve as the solution to the demand for change in accounting
education (Leveson 2004; Williams 1994). The focus of this study is on being qualified to facilitate and assess learning in the Financial Sciences that the higher education practitioner should take responsibility for. The lack of studies performed on the success of the style of facilitating learning as identified by Tan, Chatterjee and Bolt (2014) underscores the relevance of looking into the effect of teaching practices of lecturers in the Financial Sciences and the recognition of professional development as a professional education practitioner, the so-called change agent. The enhancement of the scholarship of these higher education practitioners was investigated.

According to Lucas (in Jackling 2005) initial studies on Accounting-specific teaching models focused on the two broad orientations of academics in general, namely subject content-orientation and student-centred orientation. Later investigations into the teaching of Accounting were expanded to include the conceptualisation of students’ learning, the role of academics as teachers as well as their teaching methodologies (Leveson 2004). Beliefs held by educators regarding learning and teaching are major contributors to determining their practices (Wubbels 1992). How professional accountants were taught, or how they learned more often than not influence their teaching practices when becoming professional educators. If the transmission of knowledge and a lecturer-based approach constituted their personal experience, such accountant-lecturers would simply follow suit in their teaching practices.

Resistance to change by educators in New Zealand and the United Kingdom (Howieson 2003) resulting from the ancient values of the institutions regarding culture, politics and managerial structures also poses a threat to the development of education professionals in Financial Sciences. Academics might argue that if a teaching approach “worked” in the past and resulted in the necessary pass rates in qualifying examinations there was no need to adjust or change it

Accounting education internationally is presently based on International Financial Reporting Standards (IFRS) (Tan et al. 2014). Considering the changing nature of these standards and the frequency with which they are updated to ensure quality education on a technical level as professional Accountant (Thomas 2009), the
professional development of the educator becomes imperative. The recognition of teaching as a scholarly activity (Leon 2001) adds to the drive for the professional status of Accounting educators in line with their professional accountant counterparts. The scholarship of teaching and learning can therefor co-exist with the scholarship of the traditional researcher in the same arena.

There is still a widespread perception that universities do not reward teaching quality when promoting their staff. Research in the more established HEIs (Howieson 2003) still seems to be of greater importance. Schulman, who is the president of the Carnegie Foundation for the Advancement of Teaching, mentions in the Times Higher Education (Leon 2001), that an educator at a HEI actually operates as a member of at least two professions, the specific subject discipline and the educational discipline. Teaching, therefore, should receive the same recognition as the subject discipline in professional development and formal qualifications.

A substantial personal transformation is an important step to be taken by Accounting educators to support scholarly enhancement of education as a profession. A commitment by lecturers to this transformation underscores a conflict between the ‘personal self’ and ‘professional self’ (Day, Kingston, Stobart & Sammons 2006). This notion resonates with the ontological question posed: “Who am I as dual professional?” In some professions it is easier to separate the individual from his professional performance, but for an educator the ‘self’ forms part of his or her professional identity (Mclean 1999).

The professional quality of an individual stretches beyond expert knowledge of the discipline or science upon which the profession is based to add a dimension of application or problem-solving as well as a professional attitude. The expert knowledge in Accounting is eminent in professional Accounting educators due to their qualification in Accounting, but a need to re-skill lecturers in innovative methods of facilitating learning and not only content (Howieson 2003) is necessary for a change in the profile of lecturers in the Financial Sciences at HEIs.

In order to recognise an academic position at a HEI as a profession in its own right, a benchmark had to be established. Scholars have attempted to identify distinctive
qualities in teachers in a number of ways; policy makers seem to favour lists of competencies (Becker, Kennedy & Hundermarck 2003). Humanistic scholars prefer to focus on the person of the teacher (Combs, Blume, Newman & Wass, cited in Korthagen 2004). In this project the qualitative characteristics of lecturers and not necessarily those of teachers are examined. One of the three main functions of HEIs is teaching – apart from research and community engagement – and therefore good qualities in teachers can be extended to lecturers.

Quality personality traits such as creativity, care, sensitivity, commitment, decisiveness and flexibility according to Tickle (as cited in Korthagen 2004) correspond with the character strengths identified by humanistic scholars (Aspinwall & Staudinger 2003) that include courage, kindness, fairness and spirituality. The mere presence of these core qualities is not adequate proof of professionalism. Only once they have been put into action will they truly bring about professional development. In Slabbert et al. (2009) these core qualities, among others, are referred to as values and virtues. Clearly a more pragmatic approach to professional development than merely ticking the boxes of competencies per individual, is called for – an approach that includes behavioural and humanistic components.

SAICA listed a number of competencies in the latest training programme for chartered accountants that young graduates need to prove proficiency in before admission to the professional body can be granted. These competencies, which can be aligned with competencies for professional educators of Accounting, are discussed under the following broad categories: business ethics, management and leadership competencies as well as personal attributes (SAICA 2012).

If the lecturing practice of accountants at HEIs can be viewed as a profession with equal importance when compared to the disciplinary profession (chartered accountants) it should be reflected in the professional qualifications of such educators at HEIs. In the words of Albrecht and Sack (2000:66):

*Corporate and public accounting firms are working hard to transform themselves into finance professionals and professional services firms. It is now accounting education’s turn to transform itself. Failure to do so could be fatal.*
Seizing the moment to make needed changes could increase our relevance and open new opportunities for accounting education.

Rephrasing the above statement provides a summary of the purpose of this study: It is now Accounting educators’ turn to transform themselves and their teaching practices through a scholarship of teaching and learning. Failure to do so could be fatal for the profession of Accounting educators. Seizing the moment to make needed changes in educational practices through professional development as dual professionals could increase the relevance of, and open new opportunities for scholars in teaching and learning.

A transformation in the profession of education practitioners in the Financial Sciences will have to occur on a personal level to ensure that each individual commits to this dual professionalism. “Consciously, we teach what we know (as professional accountants); unconsciously, we teach who we are (professional educators)” Hamachek (1999:209).

2. Theoretical framework

This study aims to redefine the professional identity of the higher education practitioner as a dual professional in the Financial Sciences at HEIs. An understanding of the concept professional identity is of the essence, and this concept has been investigated in the plurality of a dual professionalism. In the first instance a definition of the concept professional identity is formulated from literature, and thereafter the use of this concept in the profession as an accountant as well as an academic is discussed.

The concepts professional and identity have been separated by a number of scholars in an attempt to define the term professional identity. Beijaard, Meijer and Verloop (2004) consider the concept identity from a philosophical point of view in the Social Sciences. They have reviewed literature on teachers’ professional identity, including studies performed in higher education, to make their findings on professional identity applicable to the identity of higher education practitioners under investigation in this study.
A specific identity is not necessarily something that an individual has, but it can rather be described as something that is developed during a lifetime (Beijaard et al. 2004). This ongoing process of development does not depend only on how individuals perceive themselves but is also dependent on the recognition from external parties of such individuals (Gee 2001) as separately identifiable from other occupations/professions. A strong relationship between expectations from the outside and the social acceptance of the identity as being professional, and what educators themselves deem important in their professional career, will strengthen the professional identity (Tickle 2000).

*Autonomy and status* have been two defining characteristics of professional occupations (Nixon 1996) and these concepts are threatened by the sub-division of higher education practitioners in Financial Sciences into different groups – not only lecturers and researchers, but also different departments with different visions and practices. This group of professionals have to sacrifice autonomy in terms of judgement and self-regulation to governing bodies in their underlying professions such as SAICA, the Association of Chartered Certified Accountants (ACCA), the South African Institute of Professional Accountants (SAIPA), the South African Institute of Government Auditors (SAIGA), the Internal Auditing Education Partnership (IAEP) and the South African Institute of Tax Practitioners (SAIT).

2.1. Professional identity of an education practitioner

A higher education practitioner’s professional identity consists of sub-identities (Beijaard et al. 2004) that need to be in balance. Such a practitioner relies on his or her initial profession for identity as a subject specialist, and on his or her current occupation for an identity as educator (Piper 1994); a third dimension can be added, namely that of active researcher to add to the body of knowledge in either one of the two roles mentioned earlier. This section addresses the professional identity of the higher education practitioner as an educator.

Beijaard et al. (2004) summarise the features of teachers’ (educators’) professional identity that they found in the literature as follows:
Professional identity is:

- A continuous process.
- Not only a number of professional characteristics and a certain level of knowledge, but also involves the person and the value placed on this identity.
- A combination of ‘sub-identities’ that is more or less in balance or rather not in conflict with each other.
- Dependent upon the members being actively involved in this continuous process.

However, Beck and Young (2005) identify a number of criticisms faced by professions and professionals at higher education institutions, namely the assumption of autonomy, their claim to being experts based on the possession of an exclusive set of knowledge and a privileged economic position. They continue to highlight the need to reconceptualise the authority of a professional, based on the mere possession of expert knowledge, to a broader concept of identity.

Due to the unique nature of any professional identity, combined with the different paths of professional development (Coldron & Smith 1994; Antonek, McCormick & Donato 1997), the involvement and commitment of higher education practitioners in the re-definition of their professional identity as a unique and separable group is imperative. This study therefore considered inputs from this social group in the form of semi-structured interviews. Siraj-Blatchford (1993) mentions the ignorance of a policy document regarding what a specific occupational group has in common or should have in common, which warrants a look at the appointment and promotion policy document of a South African university.

In formulating the professional identity of educators over decades, there has been a focus on the roles that the educator fulfills (Goodson & Cole 1994; Volkmann & Anderson 1989). The roles of an educator were clearly defined in South Africa and initially promulgated by the Minister of Education, Professor Kader Asmal, MP (National Education Policy Act 1996) and were identified as the framework to inform the professionalism of an educator in this study. The seven roles are learning mediator; interpreter and designer of learning programmes and materials; leader,
administrator and manager; scholar, researcher and lifelong learner; community, citizenship and pastoral role; assessor and learning area/subject/discipline/phase specialist (*National Education Policy Act 1996*; Jansen 2001). These identifiers of professional identity are used in re-defining the dual professional identity of education practitioners in the Financial Sciences at HEIs.

The professional identity of professional accountants (the qualification obtained by educators in Financial Sciences) forms part of this dual professionalism and consequently has been included in the theoretical framework.

### 2.2. Professional identity of a professional accountant

The professional identity of an accountant comprises two aspects – having obtained specialised technical knowledge and displaying appropriate behaviour in line with a set of values that is aligned with that of the profession (Empson 2004). Recent studies regarding the identities of new entrants into the profession focus on a number of qualities being displayed by these individuals, such as:

“… internalisation of extremely demanding performance objectives and strict self-monitoring; emphasis on learning as a means of passing exams rather than as an end in itself; reluctance to engage in the critical questioning about the practice of accounting; intense peer group loyalty in the context of a highly individualistic and competitive work and study environment; and the commitment of evenings and weekends to client work, exam preparation, and work-related socialising, associated with the marginalisation of personal life …” (Empson 2004:761).

Separate identities exist within the accounting profession (Ahrens & Chapmen 2000) that are in most cases quite distinct and in other instances only implied, like management and public accountants who are distinctly different in their identities versus large audit firm employees versus small audit firm employees who might perceive their professional identity in a different manner without clear distinction. The last example can be attributed to an additional force behind professional identity – organisational identity (Empson 2004). Members of a profession have a mutual
understanding of the core identity of the profession, but the organisational identity will influence the way in which this identity is translated into practice (Empson 2004).

As Beck and Young (2005) imply, in certain well-established professions the inner qualities of such professionals might well be the result of the organisational form of this professional entity. The profession’s history of achievement provides authority regarding the training of new professionals, certification of competence and regulation of practice. In this case all of these aspects are governed by SAICA. Such professions determine their own knowledge base to such a degree that they prescribe the curriculum to be taught at the institutes of learning.

The curricula at the Financial Sciences departments are mostly prescribed by SAICA. The accountants have established their own ethical code to adhere to requirements from government and their clients and not only transfer knowledge during the training of new professionals, but also instil the values and the culture of the profession as a social structure. The framework of competencies as prescribed by SAICA for new entrants into the profession serves as indicator of the professional identity of the underlying profession in this dual professionalism.
The table below (Table 2) is a summary of competencies expected of a chartered accountant (SAICA 2014):

<table>
<thead>
<tr>
<th>Pervasive qualities and skills</th>
<th>Specific competencies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>IA-Ethical, behaviour and professionalism</strong></td>
<td><strong>IC-Professional skills</strong></td>
</tr>
<tr>
<td>IA-1 Uses an ethical reasoning process</td>
<td>IC-1 Obtains information</td>
</tr>
<tr>
<td>IA-2 Protects the public interest</td>
<td>IC-2 Examines and interprets information and ideas critically (critical thinking)</td>
</tr>
<tr>
<td>IA-3 Acts competently with honesty and integrity</td>
<td>IC-3 Solves problems and makes decisions</td>
</tr>
<tr>
<td>IA-4 Performs work competently and with due care</td>
<td>IC-4 Communicates effectively and efficiently</td>
</tr>
<tr>
<td>IA-5 Maintains objectivity and independence</td>
<td>IC-5 Manages and supervises colleagues</td>
</tr>
<tr>
<td>IA-6 Avoids conflict of interest</td>
<td>IC-6 Understands how IT impacts a CA's daily functions and routines</td>
</tr>
<tr>
<td>IA-7 Protects the confidentiality of information</td>
<td>IC-7 Considers and applies legal concepts</td>
</tr>
<tr>
<td>IA-8 Maintains and enhances the profession's reputation</td>
<td>IC-8 Understands how the national and international environment impacts a CA's role</td>
</tr>
<tr>
<td>IA-9 Adheres to laws, professional standards and policies and the rules of professional conduct when exercising professional judgement</td>
<td></td>
</tr>
</tbody>
</table>

Table 2 Summary of SAICA’s competency framework of 2012
To redefine the professional identity of higher education practitioners in the Financial Sciences it is essential to ensure that the members of this social group commit to this definition on a personal (identity) as well as a practical level (Empson 2004).

2.3. Personal identity of the dual professional

The personal identity of the higher education practitioner is included from an ethnographic point of view as full member of the social group being investigated. In a quest to answer the question: “Who am I as a dual professional?” the personal identity was established from the perspective of a whole brain model of thinking. The profiling procedure was based on the Herrmann Brain Dominance Instrument (HBDI), depicted as a four quadrant whole brain model and serving as a metaphor of mental preference (De Boer, Steyn & Du Toit 2001).

According to the Coffield Report (Coffield, Moseley, Hall & Ecclestone 2004) the sound psychometric properties of the HBDI make it recommendable for individual reflection on thinking preferences. This instrument addresses thoughts, emotions and actions in a social context that are aligned with the pragmatic approach of this study. The original theory of the HBDI focused on the brain, but current ones also include developmental and growth theories (Coffield et al. 2004), supporting the professional development issues under investigation in this project.

The four-quadrant model of Herrmann considers gender, ethnic and occupational differences; after profile had been obtained from a database of 113 000 participants, occupational groups were noted to include an array of profiles (Coffield et al. 2004, Herrmann International 2009). Diagram 2 below contains the four quadrants with their descriptors and applies them to a facilitator or in the context of this study, to an education practitioner.
Ned Herrmann developed the whole brain model as a result of his own ‘duality’ of preference (Herrmann International 2009) that alludes to the duality of the education practitioner at the core of this investigation. One’s thinking preference influences one’s personal and professional life (Herrmann International 2009), thereby linking one’s personal identity with one’s professional identity.

Understanding the process of whole brain thinking through the HBDI profile provides insight into one’s natural style of information processing and problem-solving (Herrmann International 2009). This personal identity in combination with the professional identity (Diagram 3) as professional accountant and professional education practitioner forms the theoretical framework of this study.
2.4 Professional identity as theoretical framework of this study

Friction between identities that are too far removed from each other is inevitable (Beijard et al. 2004), and calls for an alignment of the professional identity of the higher education practitioner as educator and as professional accountant, and not a separation of the two. Professional identity is not only an integration of internal and external forces through a process of identity development (Goodson & Cole 1994), but can also demand an interdependent relationship between different identities depending on the role that the individual plays in the particular social setting (Beijard et al. 2004; McCarthey 2001).

The academic landscape is further divided by task (research, teaching, community engagement and administrators of courses); by influence (time, resources and efforts focused on education practitioners meeting the demands of the professional qualification) and by seniority (Nixon 1996). All of these sub-divisions have to be considered in formulating the dual professional identity of higher education practitioners in the Financial Sciences.
The transition from chartered accountant to ‘chartered educator’ calls for a set of competencies already present in the individual after qualifying in the relevant field of study. The units of identification for both the professional accountant and the professional educator are discussed; interpersonal factors are finally added as an influence on the dual professional.

In the South African educational arena the fundamental competencies underpinning all fields of study as identified by the South African Qualifications Authority (SAQA) are the Critical Cross-Field Outcomes (CCFOs) listed below:

- Identify and solve problems in which responses display that responsible decisions using critical and creative thinking have been made.
- Work effectively with others as a member of a team, group, organisation, community.
- Organise and manage oneself and one’s activities responsibly and effectively.
- Collect, analyse, organise and critically evaluate information.
- Communicate effectively using visual, mathematical and/or language competencies in the modes of oral and/or written presentation.
- Use science and technology effectively and critically, showing responsibility towards the environment and health of others.
- Demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.

(Norms and Standards for Educators 2000)

In addition to meeting the CCFOs above individuals should also be made aware of the importance of the following:

- Reflecting on and exploring a variety of strategies to learn more effectively.
- Participating as responsible citizens in the life of local, national and global communities.
- Being culturally and aesthetically sensitive across a range of social contexts.
- Exploring education and career opportunities.
- Developing entrepreneurial opportunities.
The above overarching competencies for all fields of study in the South African context served as an integrative frame of reference for the different identities of the education practitioner as depicted in Diagram 2. Whithchurch (2008) referred to higher education practitioners as cross-boundary or blended professionals who do not only constantly interpret their different roles in the academic and management/administrative domains, but also emerge as blended professionals applying their different backgrounds and portfolios to progress both their professional and academic functions.

This investigation into the dual professionalism of education practitioners in the Financial Sciences at HEIs, the influences of institutional forces, and the thinking profile of each individual to assist him or her to act institutionally in order to transform education in the Financial Sciences fields of study, was elucidated by the theories discussed in this section.
Chapter 3 – Research methodology

1. Paradigmatic perspectives

The research that enabled me to align the different aspects of the study was guided by paradigmatic decisions. The following identifying characteristics were considered and pragmatism was identified as the most appropriate paradigm based on the descriptors listed below.

<table>
<thead>
<tr>
<th>Descriptive</th>
<th>Pragmatism as a research paradigm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Synonym</td>
<td>Dialectic</td>
</tr>
<tr>
<td>Ontology</td>
<td>(What is Real?) Constructed or based on the world we live in and explanations that produce the best desired outcomes</td>
</tr>
<tr>
<td>Epistemology</td>
<td>(What is True?) Objective and subjective points of view</td>
</tr>
<tr>
<td>Methodology</td>
<td>Qualitative &amp; Quantitative</td>
</tr>
</tbody>
</table>

Table 3 Characteristics of Pragmatism as a research paradigm

Source: Extract from an image that was published in Paradigms of Instruction and Assessment: Notes and Reflections (Milman in Abisamra 2010)

For a lecturer of a subject (e.g. Accounting) underpinned by another profession – chartered accountancy – in which the application of theoretical concepts play an integral role (Barth 2008), the nature of knowledge or the relationship between truth and reality has to be examined from an experiential – posteriori knowledge – or practical point of view, as well as a view of reasoning – priori knowledge.

Pragmatism, as the guiding philosophy, measures truth by the relationship of the proposed idea of reality (way of reasoning) with the practicality of the results of such examinations. Classic pragmatists include Charles Sanders Pierce, William James and John Dewey (Johnson & Onwuegbuzie 2004). According to Biesta (2007) knowledge plays an important role in the judgement necessary when professionals take action, which he links to work performed by John Dewey on this ‘practical epistemology’ – pragmatism (Biesta & Burbules 2003).
According to Pierce (Johnson & Onwuegbuzie 2004), if one considers and understands the effects (practical outcomes) that an object might have, one can conceptualise the object as a whole. In this study the object is the different forces that affect professional development choices of education practitioners in Financial Sciences. One of the classical pragmatists, William James aims to answer the question whether actions taken, based on experimental results, can provide a better understanding of the world while another pragmatist, John Dewey proclaims that we need to consider the practical and empirical consequences of an idea in order to discover the true meaning of the idea (Johnson & Onwuegbuzie 2004).

This project focuses on the behaviour of higher education practitioners, their impact on the world of education in the Financial Sciences, and whether and how the policies and institutions at HEIs influence their professional development choices.

The problem-solving identity of pragmatism initiated a bias for this paradigm. The best possible solution to a question can only be determined; and the solution is only true if it is a workable solution. The dialectic nature of this paradigm refers to various methods of inquiry, investigation or reasoning in order to discover the truth. To answer the empirically orientated research questions as well as the more qualitative questions of this study, a mixed methods approach was followed aligned with the dialectic nature of pragmatism.

Verbs used in formulating research questions under this paradigm aim to add value and not only explain or predict. Examples include increasing, helping, empowering, preventing and improving (Johnson & Onwuegbuzie 2004). A change in the nature and quality of accounting education provided the background to this project; therefore value-orientated research questions with resulting value-adding findings are appropriate.

Following on work performed by the classical scholars of pragmatism, namely Pierce, James and Dewey, more recent studies by Murphy, Rescher and Rorty added to a list of general and identifying characteristics of pragmatism (as cited in Johnson & Onwuegbuzie 2004). Pragmatism endorses applied theory and accepts the changing nature of environments and situations allowing the researcher...
constantly to strive to improve his or her understanding of reality. It acknowledges that findings can hardly ever be certain or absolute and focuses on human inquiry – in other words, what works best in practice. Pragmatic investigation determines how changes in our own actions can solve a problem and applies practical empirical methods of investigation. The present poses as a new point of origin for ways to improve past understandings of how the world works.

The above-mentioned traits of pragmatism indicate that this paradigm accepts change as part of reality and continuously renews the understanding of solutions to problems. The changing nature of the accounting profession, the international business arena, IFRS and the education profession warrant a focus on a dynamic process rather than on exact or final conclusions. As change is inevitable in both the relevant field of study – Accounting – and the educational environment, the loop of enquiry creates ample opportunities for continuous research and resulting growth in the body of knowledge.

Pragmatism may not yield immediate results in the form of change. It rather focuses on altering current practice that will result in practically solving the research question over a period of time. It constitutes a double relationship between the action taken and the experience gained by the individual and how this informs the new way of knowing (Biesta 2007). Some more traditional scholars may view it as an indecisive conclusion, questioning the rigour of the study. If proper processes are followed in the choice of paradigm, research methods, research techniques and the research questions aligned with these strategic guidelines it enables the researcher to identify the problem-solving abilities of the findings, and not focus on the immediate consequences only.

In educational research specifically, pragmatism offers a working perspective that can transform educational practice instead of an attempt to create immediate scientific rules to govern the art of education (Biesta & Burbules 2003). Badley (2003) concluded his study on the crisis in educational research in Europe with the statement that a pragmatic approach to research in education assists both the educator and the researcher to become more reflective about research and educational actions. This reflective practise will enable a continued dialectic
conversation amongst scholars (Badley 2003) to cope with the changing demands on education practitioners in the future.

This study attempts to provide workable solutions to the research problem. Workability is a relative concept under differing circumstances. An expansion in the population under review during the quantitative phase in combination with the triangulation of qualitative procedures can serve as response to the different perceptions of the workability of the proposed outcome (Consult Diagram 5).

2. Research methodology

Mixed methods research combines qualitative and quantitative research techniques in an attempt to find the most useful answer to the research question, without being limited or restrained by a single set of research instruments. This approach includes the collection of qualitative and quantitative data from multiple sources and then integrating the results to draw a conclusion. Mixed methods research is not a mere combination of multiple sources of data, but a structured integration thereof (Creswell & Guetterman 2014).

An explanatory sequential design was considered to govern the methodology of this study as applied by Creswell and Guetterman (2014). The intent of this design is to use the qualitative data to formulate an explanation for the trend identified by the quantitative data. Distinct phases of data collection cannot be identified in this study but the explanatory nature of the integration of quantitative and qualitative data can be depicted as follows:
A number of strategies were applied in an attempt to explain the trend identified during the qualitative data collection and analysis phases. The integration of the findings of these separate phases provided evidence regarding secondary research questions addressed during previous phases – hence the use of a non-directional cycle.

Mixed methods research also engages inductive investigation. An inductive method starts with observations and then aims to identify theories or trends from the most powerful ideas derived from these observations about how the world works. Deduction occurs when theories and hypotheses are being tested for truth while abduction implies identifying and explaining findings from a number of possibilities (De Waal 2001).

The quantitative data was investigated through the application of inductive investigation. During this process the aim was to identify a trend from the analysis of the professional qualifications of lecturers in the Financial Sciences. The analysis of the qualitative data collected thereafter attempted to explain the trend through abduction in order to identify factors that influence higher education practitioners to pursue specific professional qualifications.
“The value of a combination of quantitative and qualitative research provides a better understanding of the research problem than either one of the approaches by itself” (Creswell & Guetterman 2014) and the researcher can answer a number of research questions without being confined to one instrument. The benefit of the two methods combined is greater than the two methods applied in isolation. The following equation illustrates this:

\[
1 + 1 \text{ in synergy makes } 3
\]

A qualitative analysis of sample-based quantitative findings provides a broader application base. The precision of numbers (quantitative findings) can further be enhanced with narratives (qualitative interpretations) to add a deeper meaning to the analysis of only numbers (Johnson & Onwuegbuzie 2004). The interrelationship between quantitative and qualitative methods is depicted in the following diagram:

![Diagram 5](image)

**Diagram 5** Graphic illustration of the interrelationship between quantitative and qualitative research methods

As an introduction to this study, the alignment of paradigm, meta-theory, research questions, methods and research instruments was set as a priority. In an attempt to link methods with questions Maxwell (2008) proposes a matrix to assist with the logic of methodological choices. Two of the research questions of the study are analysed in Table 4 below to prove the necessity of a mixed methodology.
Mixed methods tend to be more time-consuming due to the multiple stages involved in the research design. This may cause pressure on the researcher to complete the project within a limited timeframe. A detailed research design plan with personal deadlines to complete the different stages can address this challenge. Such a plan that enhanced self-regulation was agreed upon between the researcher, supervisor and other participants prior to the start of the project.

A researcher applying mixed methods might encounter resistance from methodological purists as reviewers for publication purposes. Maxwell (2008) refers to a "bias" as the traditional way of performing research that should not be a restriction for the researcher, but rather an enhancement. Qualitative and quantitative instruments should complement one another to such a degree that the reviewers are convinced of the value of mixed methods.

Conflicting results due to mixed methods were avoided through the marriage of qualitative interpretation with quantitative precision. When a structured integration of the different methods are planned from the start, as depicted in Diagram 3 above, the strengths of both methods that eliminate conflicting results are incorporated.

3. Research methods

The research design includes mixed methods and aims to reach a multi-layered triangulated conclusion by applying both quantitative and qualitative methods of data
collection from different sources, different methods of data analysis and the write-up for this proposed study.

Triangulation has the potential to increase the reliability of the findings due to the different sources of data collection as well as the re-affirmation of insights between the different data collection instruments, according to Yin (2003). If the different sources of data re-affirm insights obtained during one phase of the project, different sources can also bring about aspects that have been overlooked during a specific stage in the data collection or analysis phase. These oversights can then be addressed to strengthen the validity of the findings.
For this study, the elements of triangulation are depicted as follows:

![Diagram 6 Proposed multi-layered triangulation in this study](image)

The sources of data were at my disposal as a member of the social group under investigation. Complete membership (Anderson 2006) of the social group under investigation led to the identification of the specific research questions and provided valuable insights while practically addressing the problem to be solved, as informed by the pragmatic paradigm. This involvement was also advantageous in terms of the availability of data that limited any inefficiency, due to time constraints, to a minimum.

In order to follow the deductive approach of a pragmatic study, where a number of observations in practice are used to formulate theories regarding reality, more than one HEI was included in the quantitative stage of the project to identify a trend, but the interviews conducted to gather qualitative data were performed at one HEI only. The availability of staff members for interviews did not pose any logistical challenges as all the participants formed part of the same social group. Technological advances
like smart devices for recording, and initial correspondence to set up interviews via e-mails counteracted any logistical challenges.

Self-absorption, as a member of the social group under investigation, was also guarded against (Venter & De Villiers 2013) by the use of different sources of data, including data from outside the self. These additional sources included academic profiles of different higher education practitioners as well as the opinions of leaders at a HEI.

**Data collection and analysis**

*Quantitative data*

1. Qualification profiles of education practitioners in the Financial Sciences

   Qualification profiles of lecturers in the Financial Sciences were obtained from the different websites of two HEIs in South Africa. The quantitative data regarding professional educators’ qualifications is public knowledge and easily accessible. The data collected was used to provide descriptive statistics to form the basis of the study and to identify a pattern in the academic profiles of the education practitioners in South Africa. The institutions identified in this study were two full-time universities with similar characteristics to generalise the findings.

   The data collected included a number of categorical variables per lecturer, including binary variables – such as male or female – as well as nominal variables – such as the type of qualification that the individual obtained being either an honours, master’s or doctoral degree.

   Descriptive statistics (Van Staden 2014) were sufficient to identify a pattern or trend in the qualification profiles of professional educators, which was addressed further through the double layered triangulation process with other qualitative and quantitative research methods.

   Validity of the data was ensured through the use of public data – from websites of the different HEIs – that can be accessed by other individuals at another point in time and that yields the same information per lecturer. Changes in the qualification
profiles of lecturers due to personnel turnover rates or new qualifications obtained are acceptable if other research wants to replicate this analysis at another point in time. This will either confirm the pattern identified and extend it to a trend, or provide new evidence that can then be explored through qualitative techniques.

2. Whole brain thinking profile of the researcher as a full member of the social group under investigation

As an accountant operating as an education practitioner, the researcher could act as a representative of the dual professional under investigation. A profile of her mental and thinking preference was obtained through the Herrmann Brain Dominance Instrument (HBDI). An on-line questionnaire of 120 questions yields a visual depiction of an individuals’ whole brain profile.

The data provided as profile of the researcher was analysed by applying a document on Understanding the Herrmann Whole Brain® Model (Herrmann International 2009). The HBDI profile can be read and interpreted in a number of ways. For the purpose of this study the profile was applied to provide the following:

- From the four quadrants A, B, C and D, the preferred quadrants.
- Key descriptors, typical professions and preferred activities in each of these quadrants.
- A preference code that can identify general attributes of similar individuals.

This generalisation is possible due to the size of the Herrmann International database that includes profiles of over a million participants from across the world.

The validity of this instrument has been tested, and is continuously tested against developments in this field as well as correlations with similar tested instruments (Herrmann International 2009).

Qualitative data

1. The appointment and promotion policy of the University of Pretoria in South Africa
In order to obtain insights into the role of management at HEIs in the institutionalisation of professional development of lecturers in the different departments, an analysis of the appointment and promotion policy document of the University of Pretoria was performed as an intra-coder. This analysis was applied to determine the institutional influence on the duality of the professional and to identify themes for discussion in semi-structured interviews.

An analysis of this document provided insights regarding the influence of policies on the academic profiles of lecturers in terms of secondary research question number 2, as well as the role of leadership of the Financial Sciences in this process. In the analysis of the qualitative data the two steps to follow according to Kamper (2014), namely data analysis and thereafter data interpretation, were performed as a document analysis process on the document. As the researcher is an active member of the faculty, the nature of the text data inevitably brought about subjective interpretation (Lacity & Janson 1994:140).

Lacity and Janson (1994) mention the influence of the researcher as an insider at the institution where the data originated from in obtaining an understanding of the text. Interpreting the data under these circumstances cannot occur without certain biases from the individual as a member of the space under review, but adds rigour in applying an understanding of the culture of the faculty – institutional identity – combined with personal experience to contextualise the data within this study.

Scientific evidence or meaning can only be derived from data interpretation when it is contextualised against the research question (Kamper 2014), which in this case is: How is the lecturers’ academic profile determined by appointment policies and requirements for promotion at HEIs?

To validate the research findings from a single individual’s interpretation of this policy document, a double layered triangulated approach with other sources of data is proposed by Lincoln and Guba (in Lacity & Janson 1994), which is aligned with the mixed methods research design of this study. The validity of evidence from the qualitative data – analysing text – is not linked only to how it is received within the academic community, or the original author of the document, but Daft (1983) claims
that the importance of such findings is linked to the feasibility thereof in practice; hence the link to the pragmatic paradigm.

2. Semi structured interviews with leadership of the Financial Sciences at a HEI on the themes identified from the previous data sources

If appointment and promotion policies can be adjusted to align the expectations of HEIs in terms of the educational foundation of lecturers, how can this be initiated by individuals and what would the role of leadership in this process be? This question, which arose during previous phases of investigation, was answered through semi-structured interviews with individuals at different leadership levels within the Financial Sciences at the HEI. The interviewees included heads of department in the Financial Sciences and the deputy dean of teaching and learning at the University of Pretoria. The pervasive skill set of professional accountants as practicing lecturers was also discussed as a theme in the interviews.

The choice of semi-structured interviews is appropriate as a specific selection of interviewees is necessary and a theme-based interview can provide feedback or data that could not be collected in the previous quantitative and qualitative steps. All the HoDs of the departments of Financial Sciences as well as the deputy dean of teaching and learning in the faculty of Economic and Management Sciences were invited to participate voluntarily as interviewees. Three of the HoDs and the deputy dean agreed to take part in the study.

The processes of collecting and analysing qualitative data through interviews cannot be separated (DiCicco-Bloom & Crabtree 2006) and in this study the combination of quantitative and qualitative research methods also demanded interaction between different processes at several stages in the project. Data from the interviews can provide themes for further investigation in the survey in Step 5, or it can serve as crystallisation agent for findings in previous steps of the data analysis process already mentioned.
The data collected from the interviews conducted was in the form of recordings via smartphone. These recordings were transcribed by the researcher to enable a continuous process of data collection and data analysis. Due to the semi-structured nature of these conversations, the analysis and interpretation phases of the transcriptions occurred simultaneously. Finally, the researcher reflected on the transcripts to contextualise the findings from this source of data within the holistic research question of this study.

4. Ethical considerations

As a scholar at the University of Pretoria I acknowledge the following responsibilities as included in the code of ethics for research (University of Pretoria 2014): Social responsibility, justice, benevolence, respect for the individual and professionalism. These responsibilities were considered in terms of my relationship with the institution – University of Pretoria – and the broader scientific community, colleagues and collaborators as well as the human participants involved in this study while conducting the research and will remain as such in future.

In terms of ethical considerations on institutional level, I have signed, and adhered to all the requirements as set out in the declaration by students regarding plagiarism and copyright and have included a complete list of references of the works consulted in the preparation of this dissertation. An analysis of certain policy documents was conducted. With a view to strengthening the validity of the document analysis, permission to conduct the research was obtained from the responsible official from the Department of Academic Administration of the Faculty of Economic and Management Sciences.

Quantitative data regarding the professional qualifications per lecturer is freely available via the Internet and this aspect did not require any additional ethical clearance. The applicable policy document involved in the document analysis phase of the project is also considered to be public domain and has been properly referenced; it did not require additional ethical clearance.
Conducting semi-structured interviews with the leadership of the Financial Sciences departments at the University of Pretoria, and therefore involving human participants, required a number of ethical considerations that are subsequently discussed.

Prior to the initiation of the fieldwork, an application for ethical clearance was launched with the Faculty of Education, and due to the involvement of the human respondents the dean of the Faculty of Economic and Management Sciences also had to approve the participation of the applicable staff members in the interviews. These individuals were included in the sample due to the role that they fulfil as the leadership of a specific department in which the professional accountant and professional education practitioners operate and ensured a non-biased selection. No incentives were offered.

The participants, all adults over the age of 18, were qualified at a low level of sensitivity as the themes identified for discussion required their comments on policies and practices and were not of a personal nature. The primary research setting was at a HEI in a professional environment. Any private information of these individuals that had been obtained in the process was handled with a responsible sense of confidentiality, and although I know the true identity of the participants, these identities were not disclosed at any point during the process – and will not be disclosed in future.

The participants were invited to take part in the project via e-mail (Refer to Annexure A) that also served as the signed consent form if they replied positively. This ensured voluntary participation by all the respondents. The safety of the participants was never at risk due to the nature of this research project and they could choose the location of the interview that was mainly their offices at the HEI in question. Their anonymity was protected as no mention is made in this dissertation of any aspects that could identify the individuals in their personal capacity.

All the interviews were conducted in English, which is the medium of communication in other formal meetings in the Financial Sciences departments. Voice recordings and the raw data – transcripts of each interview – were collected and are stored for safekeeping at the Faculty of Education of the University of Pretoria. The participants
were informed of the availability of the data should they wish to ensure the accuracy of their responses and should they require a copy of the dissertation.

Diagram 7 summarises the different elements applied in this study before the findings of the different phases and finally the conclusion to this project are discussed.

How can the current profile of higher education practitioners in the Financial Sciences at HEIs in South Africa be merged into a dual professionalism?

Diagram 7 Study elements summary
Chapter 4 – Empirical study

1. Quantitative data collection and analysis

1.1 Academic profiling

In the first instance a quantitative research method was applied to determine the current academic qualification profile of the lecturers in the Financial Sciences at selected South African universities.

The quantitative data regarding professional educators’ qualifications is public knowledge and easily accessible on the websites of the different institutions. The data collected was analysed to provide descriptive statistics to form the basis of the study and to identify a pattern in the academic profile of the educators of prospective professional accountants at two HEIs in South Africa.

Validity of the data was confirmed through the use of public data – websites of the different HEIs – that can be accessed by other individuals at another point in time and yield the same information per lecturer. Changes in the qualification profiles of lecturers due to personnel turnover rates or new qualifications obtained are acceptable if other researchers want to replicate this analysis at another point in time.

The first institution analysed in this study was selected because of easy access to qualitative data in the following stages of this project. In an attempt to identify a pattern regarding professional qualifications another HEI was included, based on a similar ranking to the first institution on the Times Higher Education World University Rankings 2014 - 2015 (Times Higher Education World University Rankings 2015). This ranking considers all the core functions of a university: teaching, research, knowledge transfer and international outlook, which are aligned with the dual professionalism under investigation in this study.
The data collected included a number of categorical variables per lecturer, including binary variables – such as male or female – as well as nominal variables – such as the type of qualification that the individual obtained being either an honours, master’s or doctoral degree in either the underlying subject field or education (Field 2009). All professional qualifications were included in the statistics.

The total number of higher education practitioners whose qualifications could be included in the analysis was 99 (n = 99). The result of the data analysed is presented in a graphical representation (Table 5) that identifies the types of qualification – types being either in their underlying field of study, such as Accounting or in Education as well as the level of qualification; for example, a master’s degree and professional qualification such as chartered accountant – per lecturer in each of the different departments for the two HEIs under review.

<table>
<thead>
<tr>
<th>Department</th>
<th>Honours</th>
<th>Master’s</th>
<th>Doctorate</th>
<th>Professional qualification</th>
<th>Academic qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>31</td>
<td>18</td>
<td>4</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>22</td>
<td>11</td>
<td>18</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>9</td>
<td>7</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Auditing</td>
<td>15</td>
<td>6</td>
<td>2</td>
<td>19</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>10</td>
<td>3</td>
<td>12</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>5</td>
<td>3</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>Financial Management</td>
<td>28</td>
<td>19</td>
<td>10</td>
<td>23</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>15</td>
<td>9</td>
<td>2</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>13</td>
<td>10</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>Taxation</td>
<td>22</td>
<td>21</td>
<td>7</td>
<td>20</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>15</td>
<td>15</td>
<td>3</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>7</td>
<td>6</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Grand Total</td>
<td>96</td>
<td>64</td>
<td>23</td>
<td>87</td>
<td>12</td>
</tr>
</tbody>
</table>

Table 5 Summary of academic qualification profiles of education practitioners at the University of Pretoria

Descriptive methods of analysis can also include measures of central tendency such as the mode, median or mean of the data (Van Staden 2014). For example, the
mean indicates a statistical average, which in this case can be an indication of the average number of lecturers within a specific department with a qualification higher than a degree in their specific underlying field of study versus the average number of lecturers in the same department with a qualification in education.

For the first institution the percentage of lecturers with an honours degree was 97%; those with a master’s degree 65% and those with a doctorate in a relevant field of study, 23%. Eighty-eight per cent of the higher education practitioners had obtained one or more professional qualifications and only 12% had a formal qualification in education. Only 4% of all the individuals included in the sample had both a professional and educational qualification.

An interesting phenomenon that was noticed during the profiling was that of those education practitioners who did disclose their research focus and publication in scholarly journals, 67% focused on education as their preferred field of study. One individual researched both the relevant field of study and education. This is in direct contrast to the qualification profiles that showed a tendency towards a professional qualification in Financial Sciences.

A second HEI was identified that fell within 150 points in the Times Higher Education Ranking when compared to the University of Pretoria.

University of Pretoria: >400
University of Stellenbosch: 275 - 300


The University of Stellenbosch was also included in the sample in an attempt to validate the trend identified in the qualification profiles of higher education practitioners at South African HEIs. The results are included in Table 6:
### Table 6: Summary of academic qualification profiles of education practitioners at the University of Stellenbosch

In the second institution 100% of lecturers had an honours degree, while those with a master’s degree totalled 91%. Eighteen per cent of all the education practitioners profiled had obtained doctorates in a related field of study. Only one individual did not have a professional qualification in the Financial Sciences while only one individual had a formal qualification in education.

The research focus at this HEI differs substantially from that of the previous institution. Only 32% of the education practitioners publish works on education, and this is in combination with scholarly articles on their relevant field of study. Even the one individual with a formal qualification in education did not publish on educational practises or issues.
Conclusion for academic profiling of education practitioners

*Research question addressed:* What is the current academic qualification profile of lecturers in the faculties of Financial Sciences at South African universities?

It is evident from the two HEIs included in this project that a professional qualification in Accounting is a necessity for a higher education practitioner in the Financial Sciences. At both HEIs more than 85% of the social group had one or more professional qualifications, which by far exceeded the percentage of staff members with a doctorate in the related field of study, which was only 23% for the University of Pretoria and 18% for the University of Stellenbosch.

Only a limited number of education practitioners had obtained a formal qualification in education, which was in stark contrast to one of the institutions with a focus on research outputs on education while only 12% of the participants had any formal qualifications in education.

As far as the academic profiles of education practitioners are concerned, there is a definite imbalance in the duality of the professional. Individuals and HEIs seem to prefer a professional qualification in Accounting without any formal qualification in education.

At this point in the research project descriptive statistics (Van Staden 2014) were sufficient to identify a pattern or trend in the qualification profiles of professional educators, which are now addressed further through a doubly-layered triangulation process discussed in Diagram 6 above, together with other qualitative and quantitative research methods. The pattern identified was investigated from different angles, including an ethnographic stance, to extend it to a trend or provide new evidence that could then be explored through qualitative techniques.
1.2 Thinking preference profiling

As the researcher was part of the social group under investigation, the question arose: “Who am I as a dual professional in the Financial Sciences at a HEI?” This question was addressed by an analysis of her personal HBDI profile as well as an extension into a number of hypothetic profiles of education practitioners in the same field of specialisation.

1.2.1 Researcher profile

As a full member operating in the social space under investigation, the researcher applied the HBDI to obtain a whole brain profile. This allowed the researcher to identify her mental preferences and thinking style. A summary of the data is included in Diagram 8 below:
Diagram 8 HBDI data summary of the researcher as member of the social group under investigation
From this data summary a number of deductions have been made that are briefly discussed in relation to the overarching and more specific secondary research question: How is the typical whole brain thinking model of a higher education practitioner in the Financial Sciences depicted to obtain an understanding of the individual’s perception of the ‘self’?

The data summary above was interpreted in different detailed representations shown in Diagram 9:

**Diagram 9** Researcher’s personal HBDI profile

This profile serves as a tool to understand the self as a dual professional in the Financial Sciences.

In the first instance the profile can be interpreted in terms of the upper and lower mode of thinking as well as the left and right mode of thinking. Both of these distinctions are expressed as a percentage. In the case of the researcher’s profile as depicted in Diagram 9 above, the split between the upper and lower modes is very close to equal, namely 49%:50%. The upper mode prefers cognitive or intellectual
thinking, while the lower mode focuses on an emotional approach to solving problems (Herrmann International 2009).

The percentages portraying the preferred modes of thinking between left and right also show a tendency towards an equal split of 47%:53%. The left mode functions on a logical, rational and analytical level, while the right mode prefers an intuitive, emotional and expressive thinking style, according to Sperry (in Herrmann International 2009).

![Diagram 10 Preference code of the researcher](image)

The dominant quadrant(s) is indicative of preferred activities that the individual will apply during learning, or modes of thought that he or she will revert to most often. A quadrant is identified as dominant/preferred if the profile score exceeds 67, which has resulted in this case in the D quadrant being most preferred, thereafter the B quadrant and in the third instance the C quadrant. The two professions under investigation – professional accountant and professional education practitioner – are categorised as typical professions by Herrmann under quadrant B and C respectively.

To understand the uniqueness of each individual profile one has to determine the principal profile grouping, using a four digit preference code, which in the case of the researcher (self) was identified as 2 1 1 1. This can be referred to as a triple dominant profile, where the dominant quadrants have a preference code of 1 and the intermediate preference to quadrant A is indicated by a 2.

A generalisation of these profiles is possible from the Herrmann database that includes over one million profiles from across the world. This generalisation enables a description of the individual with this specific preference code and identifies a
number of general attributes or characteristic of such a person. A total of 10.25% of the Hermann database falls under this triple dominant profile and participants with this profile, like the researcher, are mostly female (Herrmann 2009).

Individuals with this profile tend to operate in an environment that demands an understanding and ability to operate on many levels, referring to the dual professionalism of an education practitioner in the Financial Sciences, which is the core focal point of this study. One of the typical occupations of this group of individuals is that of teacher/lecturer, and activities that would satisfy individuals with this profile include design, planning, supportive function, operating as a member of a team and globalisation (Herrmann 2009).

When these preferred activities are compared to the seven roles of an educator (Jansen 2001) as included in the theoretical framework of the study, it is clear that there are a number of similarities. The following roles were identified as correspondent to the preferred activities:

Mediator
Interpreter and designer of learning programmes and materials
Leader
Administrator and manager
Scholar
Researcher and lifelong learner
Community, citizenship and pastoral role

Preference is not an indication of competency and there are no “good or bad” or “right or wrong” (De Boer et al. 2001) choices, but this profile was studied in an attempt to answer the introspective question: “Who am I as dual professional?” Preferences are natural choices made by individuals (Herrmann 2009) and can be indicative of the person him- or herself.

To expand the scope of this phase of the study the HBDI profile of two other education practitioners from a study performed by Van Oordt, Van Oordt and Du Toit (2014) was included. The profiles (Diagrams 11 and 12) were implemented to
determine whether there is a benefit in having two facilitators on one academic course at the same time.

Authentic profile: A

<table>
<thead>
<tr>
<th>Preference code</th>
<th>Problem solving strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-1-3-2</td>
<td>Re-engineering</td>
</tr>
<tr>
<td></td>
<td>Factual analysis</td>
</tr>
<tr>
<td></td>
<td>Using technology</td>
</tr>
<tr>
<td></td>
<td>A step-by-step process</td>
</tr>
<tr>
<td></td>
<td>Timelines</td>
</tr>
<tr>
<td></td>
<td>Current policy</td>
</tr>
</tbody>
</table>

**Occupation**
Lecturer in the Financial Sciences

**Diagram 11** Authentic profile: A (Herrmann International 2009:24)

Authentic profile: B

<table>
<thead>
<tr>
<th>Preference code</th>
<th>Problem solving strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-2-1-1</td>
<td>Institutional</td>
</tr>
<tr>
<td></td>
<td>Visualisation</td>
</tr>
<tr>
<td></td>
<td>Brainstorming</td>
</tr>
<tr>
<td></td>
<td>Team processes</td>
</tr>
<tr>
<td></td>
<td>Building on ideas of others</td>
</tr>
<tr>
<td></td>
<td>Sketching</td>
</tr>
</tbody>
</table>

**Occupation**
Lecturer in the Financial Sciences

**Diagram 12** Authentic profile: B (Herrmann International 2009:25)

### 1.2.2 Hypothetical profiles

The following hypothetical profiles of education practitioners at HEIs were analysed to identify similarities between the problem solving strategies that these individuals will prefer. Data from the extensive database of the Herrmann International Institute (Herrmann International 2009) were applied during the hypothetical profiling which follows:
Hypothetical profile 1

<table>
<thead>
<tr>
<th>Preference code</th>
<th>2-1-1-2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Problem solving strategies</strong></td>
<td></td>
</tr>
<tr>
<td>Step-by-step</td>
<td></td>
</tr>
<tr>
<td>Timeline principles</td>
<td></td>
</tr>
<tr>
<td>Team process</td>
<td></td>
</tr>
<tr>
<td>Intuitive feelings</td>
<td></td>
</tr>
<tr>
<td><strong>Occupation</strong></td>
<td></td>
</tr>
<tr>
<td>Counselling positions: ‘Helping’, especially in administrative reliant positions</td>
<td></td>
</tr>
</tbody>
</table>

Diagram 13 Hypothetical profile: 1 (Herrmann International 2009:27)

An individual with this profile can be classified as a double dominant profile which implies a dual preference between the left and right mode of thinking. The preference for the left mode can assist this individual in effectively completing the administrative tasks associated with the occupations paired with this type of profile.

Hypothetical profile 2

<table>
<thead>
<tr>
<th>Preference code</th>
<th>1-1-2-2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Problem solving strategies</strong></td>
<td></td>
</tr>
<tr>
<td>Re-engineering</td>
<td></td>
</tr>
<tr>
<td>Factual analysis</td>
<td></td>
</tr>
<tr>
<td>Logic</td>
<td></td>
</tr>
<tr>
<td>Step-by-step process</td>
<td></td>
</tr>
<tr>
<td>Timeline</td>
<td></td>
</tr>
<tr>
<td>Organisation</td>
<td></td>
</tr>
<tr>
<td><strong>Occupation</strong></td>
<td></td>
</tr>
<tr>
<td>Technical managers, financial positions and middle management</td>
<td></td>
</tr>
</tbody>
</table>

Diagram 14 Hypothetical profile: 2 (Herrmann International 2009:23)

This profile prefers the left mode, which is practical and rational but recognises the right mode as secondary and still necessary to perform day-to-day activities (Herrmann International 2009). A double dominant profile is indicative of a dual professional at work.
Hypothetical profile 3

<table>
<thead>
<tr>
<th>Preference code</th>
<th>1-1-1-2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Problem solving strategies</strong></td>
<td></td>
</tr>
<tr>
<td>Value analysis</td>
<td></td>
</tr>
<tr>
<td>Gathering facts</td>
<td></td>
</tr>
<tr>
<td>A step-by-step process</td>
<td></td>
</tr>
<tr>
<td>Timelines</td>
<td></td>
</tr>
<tr>
<td>Team processes</td>
<td></td>
</tr>
<tr>
<td>Asking for others’ input</td>
<td></td>
</tr>
<tr>
<td><strong>Occupation</strong></td>
<td></td>
</tr>
<tr>
<td>Professionals and managers of a technical nature with high administrative content in their work</td>
<td></td>
</tr>
</tbody>
</table>

Diagram 15 Hypothetical profile: 3 (Herrmann International 2009:31)

An individual with this profile communicates well in writing and prefers to present ideas in a logical format. Work satisfaction is obtained from analysing data, attending to detail and working with people. These preferences are all essential tasks performed by an education practitioner in the Financial Sciences as confirmed by leadership during the interview phase of this study.

Hypothetical profile 4

<table>
<thead>
<tr>
<th>Preference code</th>
<th>1-2-1-2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Problem solving strategies</strong></td>
<td></td>
</tr>
<tr>
<td>Value analysis</td>
<td></td>
</tr>
<tr>
<td>Gathering facts</td>
<td></td>
</tr>
<tr>
<td>Team processes</td>
<td></td>
</tr>
<tr>
<td>Pure logic</td>
<td></td>
</tr>
<tr>
<td><strong>Occupation</strong></td>
<td></td>
</tr>
<tr>
<td>Occupations that are technically or financially oriented, such as technical trainers</td>
<td></td>
</tr>
</tbody>
</table>

Diagram 16 Hypothetical profile: 4 (Herrmann International 2009:29)

This double dominant profile includes approaches to communication that are aligned with communication requirements of an education practitioner in the Financial Sciences. Debating issues, face-to-face contact and presenting ideas in a logical format are some of the preferences of individuals with this profile.
Hypothetical profile 5

<table>
<thead>
<tr>
<th>Preference code</th>
<th>2-2-1-1</th>
</tr>
</thead>
</table>
| Problem solving strategies | Visualisation  
  Free-flow brainstorming  
  Intuition  
  Team processes  
  Building on ideas of others  
  Sketching |
| Occupation | Those in ‘helping’ fields, including counsellors |

Diagram 17 Hypothetical profile: 5 (Herrmann International 2009:24)

This profile relies on a dual preference where the right mode is now dominant, but the left mode, although secondary, is still essential for decision-making and problem-solving.

From the hypothetical profiles the following problem solving strategies were identified as preferred by at least three out of the five profiles:

- A step-by-step process
- Timeline principles
- Team processes
- Gathering facts and factual analysis

The preferred problem solving strategies of the hypothetical profiles aligns with the strategies preferred by the authentic profiles included in this study which strengthens the validity of the Herrmann Whole brain model as profiling instrument.

Conclusion from whole brain profile analysis

**Research question:** How is the typical whole brain thinking model of a higher education practitioner in the Financial Sciences depicted to obtain an understanding of the individual's perception of the 'self'?

It is clear from the personal profile of the researcher as well as the hypothetical profiles that a balanced – whole brain – approach to problem-solving and executing activities as an education practitioner is required. The dual professional is
characterised by a preference for quadrants from the left and right mode, as well as the upper and lower modes.

The triple dominant profile of the researcher can be interpreted as indicative of the duality of the professional that calls for a combination of preferred activities from rational and practical (left mode) and experimental and relational (right mode). A generalisation of this profile applying the Herrmann database has confirmed this profile as representative of a balanced individual and a facilitator.

An awareness of one’s personal thinking style is not sufficient to enhance the teaching practices of education practitioner; however, the combination of a structured professional development plan and the continuous application of an innovative, all inclusive teaching style will transform the dual professional (Van Oordt et al. 2014). How institutional policies and leadership in Financial Sciences influence professional development and consequently the duality of the education practitioners is investigated in the following qualitative phase.

2. Qualitative data collection and analysis
   2.1 Document analysis

From the qualitative analysis of the professional qualifications above it is evident that the duality is skewed towards qualifications in the initial or basic profession of the higher education practitioners. The next phase in this explanatory approach aims to address the research question: How is this academic profile of higher education practitioners informed by institutions in terms of appointment policies and requirements for promotion at HEIs?

In order to obtain insight into the role of management at HEIs in the institutionalisation of the professional development of lecturers in the different departments, an analysis of the appointment and promotion policy (henceforth referred to as “the policy”) document of the University of Pretoria (henceforth referred to as “the University”) was performed as an intra-coder. The full description of the document under review is: Policy, procedure and guidelines applicable to the
recruitment, selection, appointment and promotion of academic staff at the University of Pretoria, Rt115/04 (as amended Rt32/07) revised October 2007, July 2010, March 2011 (henceforth referred to as “the document”).

An analysis of this document can provide insight regarding the influence of policies on the academic profile of lecturers, as well as the role of leadership of Financial Sciences in this process. A strong link between the institutional identity and the professional identity of higher education practitioners is present at this stage of the investigation into dual professionalism.

In the analysis of qualitative data the two steps to follow, according to Kamper (2014), are firstly data analysis and thereafter data interpretation. These steps were performed simultaneously as the researcher is an active member of the faculty, therefore the nature of the text data is a subjective interpretation by me as the researcher (Lacity & Janson 1994). Scientific evidence or meaning can only be derived from data interpretation when it is contextualised against the research question (Kamper 2014).

To validate the research findings from a single individual’s interpretation of this policy document, a triangulated approach with other sources of data is proposed by Lincoln and Guba (as cited in Lacity & Janson 1994), which is aligned with the proposed mixed methods applied in this study. The validity of evidence from qualitative data obtained from analysing text is not only dependent on how it is received within the academic community, or on the original author of the document, but Daft (1983) also claims that the importance of such findings is linked to the feasibility thereof in practice – hence the link to the pragmatic paradigm.

The document under review consists of eight sections and fifteen appendixes of which only the sections applicable to the current research questions were identified during the initial document review (Bowen 2009). The following sections are applicable:

- Introduction
- Policy statement
• The section on the policy, criteria and guidelines applicable to the evaluation of teaching, research and community engagement
• The section on procedures to appoint or promote academic staff

In these sections reference is made to six appendixes that were considered during the analysis of this document. It is important to identify pertinent information from the document as a whole (Bowen 2009, Corbin & Strauss 2008), and thereafter analyse the document to address the particular research question(s). The following section is dedicated to each of the identified topics from the policy and discussed against the overarching and secondary research questions.

2.1.1 Introduction (p. 3)

The vision and mission statement of the University, included in the introduction of the document, represents the influence of the organisation’s identity, depicted in Diagram 3 on the professional identity of the higher education practitioners. If the goal of the University is international recognition and relevance locally, which this policy must strive to fulfil, staff members with internationally recognised qualifications, such as professional accountants (CAs), will be the preferred candidate as confirmed by the qualification profiles.

2.1.2 Policy statement (p. 4)

In this section the policy is directed towards diversity and employment equity as included in the Employment Equity Act 1998, specifically defining the concept suitably qualified – “a person may be suitably qualified for a job as a result of any one of, or a combination of that person’s formal qualifications, prior learning, relevant experience or capacity to acquire, within a reasonable time, the ability to do the job” (Employment Equity Act 1998). This study initially considered the qualification profiles of higher education practitioners, but from the definition above it became necessary to extend the investigation to the professional identity beyond qualifications to include other skill sets and competencies as well.
Management is assigned the responsibility of providing support and opportunities for the development of individuals who are appointed, based on their potential to become suitably qualified, re-affirming the role of the HEI and its management in the professional development of the staff, which is elaborated on during the semi-structured interviews in the next phase of this study. During the probation phase of new employees, responsibility is placed on the head of the department and the dean of the faculty to provide guidance regarding the performance management of the individual.

2.1.3 Policy, criteria and guidelines applicable to the evaluation of teaching, research and community engagement (p.11-25)

Core functions

The three core functions of HEIs, namely teaching, research and community engagement form the basis of discussion in this section of the policy; these are inseparably linked as criteria for the evaluation of candidates for appointment or promotion. Teaching and research will “always” (p.12) be included in the relative weighting per department of their function, in service of the broader community. This combination of functions echoes the duality under investigation in this study.

Teaching

The policy includes seven specific roles of teachers that are an adapted reflection of the seven roles of educators as included in the professional identity theory underlying this investigation. To fulfil one’s function as a teacher, a candidate should be well informed and steeped in knowledge of one’s field; be able to inspire and motivate students; be able to guide the learning process actively; promote critical thinking, creativity, innovation and leadership; promote scholarship; be able to evaluate and assess learning processes, and build and maintain communities of learning and practice.

The academic profile of education practitioners at HEIs should, in accordance with their function to teach, include qualifications in their relevant subject as well as qualifications in educational practices specified above as knowledge of the learning process, evaluation and assessment of learning and scholarship. The policy
explicitly agrees with this statement: "Competencies in teaching and knowledge of both learning processes and new advances in teaching and learning are therefore strongly considered in appointment and promotion" (p.11). This is not evident from the academic qualification profiles in the quantitative phase of this study, and consequently has been included as a theme in the interviews conducted with management.

**Research**

Research is centralised as core function of higher education practitioners by the policy. However, a call for multi-disciplinary research supports the dual professionalism proposed in this study to address the call for change in accounting education at HEIs. The policy further states that research, together with teaching, should form an integral part of a scholar’s role at this university. These two roles are interdependent, re-enforcing the duality of professional accountants and professional higher education practitioners.

**Community engagement**

Teaching and research skills can be put to the service of the broader community where HEI teaching and research excellence are evident. The policy particularly mentions instances where providing professional services can serve as experiential learning opportunities. In cases where professional accounting students perform such services, community engagement will be added to the interaction of the three core functions of higher education practitioners, but this element is not discussed in more detail in this investigation.

The fulfilment of these core functions is evaluated for appointment, promotion and performance management purposes.
2.1.4 Components of evaluation (p. 13)

The components of evaluation in the diagram above are, once again, a combination of research and teaching aspects. Each of the components will be discussed briefly with an indication of the relevance of each measurement instrument to the dual professionalism of higher education practitioners in the Financial Sciences.

**Self-evaluation of research**
This summative evaluation should include research practices and outputs, focus areas, as well as a vision for future research. It should include a critical assessment of the research contributions of the individual that give an indication of the reflective nature of a professional.

**Peer review of research outputs**
An impartial peer review system, similar to that of The National Research Foundation (NRF), is in place to assist the applicable Faculty Recruitment and Selection Committee. In the absence of an NRF rating, appropriate peer reviewers will be identified by the dean’s office in conjunction with the relevant Head of Department (HoD). This process of peer evaluation is applicable to all levels of permanently appointed academic staff, scaled down in certain instances, and newly appointed...
candidates. All academic candidates will be subject to this process for promotion purposes.

Self-evaluation of teaching

A self-evaluation of individuals’ teaching contributions should be supported by sufficient evidence regarding their teaching principles, innovative educational practices and the impact of their teaching on the performance of students. An additional guideline provided in an appendix to the policy assists candidates with at least the minimum requirements for this self-evaluation report.

The report should at least include the courses taught and teaching responsibilities, as well as a narrative section (not exceeding two pages) in which the following six core competencies (p. 90) are reflected upon:

- Teaching effectiveness and promoting learning
- Curriculum interpretation or design and the application or design of learning materials
- Planning and implementation of accountable assessments
- Professional self-development
- Management and administration of teaching
- Mentoring and coaching (including mentoring both undergraduate students as well as supervision and teaching at postgraduate level)

Complementary evidence to support the claims of quality teaching in the narrative above will strengthen the validity of the self-evaluation. A guide to appropriate sources of evidence is provided per academic level and includes, but is not limited to, lesson plans, samples of online activities, lecture videos, internal and external examiner reports, study guides, examination and test papers, and module curricula. The list of sources of evidence includes certificates of formal or informal teaching-related training attended for all academic staff levels. These qualifications in teaching practices are not reflected in the academic profiles of the higher education practitioners as they warrant more attention during other phases of investigation.
A self-reflection on teaching pedagogies and theories applied by the individual can be a daunting task in the absence of efficient knowledge of these topics. Dual professionalism, where the higher education practitioner does not only possess expert knowledge of the related field of study but also of educational theories and practices, is a necessity for a high quality self-reflection on teaching.

**Student evaluation of teaching**

The teaching that students receive on undergraduate level is reviewed by a formal system that will be expanded to post-graduates too. The data from these evaluations is available to the dean and the HOD. The policy warns against a number of factors that can be responsible for the dilution of the value of such a form of feedback, such as differences in learning styles of the students. Positive feedback from students can be dependent on the level of enjoyment of the classes and not necessarily on the effectiveness of the teaching. Positive feedback from students should always be considered relative to other factors of student success, like acceptable pass rates.

**Review of teaching performance and outputs by the HOD**

An overall review of the teaching performance of candidates must be provided by the HOD for consideration by the dean’s office and the Faculty Recruitment and Selection Committee. The HoD will consider the six core competencies from the policy and can use any of the previously mentioned components of evaluation to assist him/her in this evaluation process.

During the review the HoD should bear in mind that the competencies are applied within a certain context of diverse groups of students and that competency levels will be different for each individual in terms of depth and complexity. The post levels (from junior lecturer to professor) should be applied as a continuum of competency levels and not necessarily as distinct categories. Evidence from other sources in the review process must be used to measure the depth and complexity of the competencies of the candidate under review.
2.1.5 Minimum Academic requirements (p. 22)

The policy prescribes minimum requirements per level of appointment in teaching and research that is applied as the fundamental activity areas. Meeting the minimum requirements will not constitute immediate appointment or promotion, but all the other components of evaluation will also be considered. Certain designated groups will also have a relaxed approach in terms of these requirements and the university must commit to a supportive research and teaching structure of professional development.

The minimum requirements prescribe an academic record that reflects competencies as a teacher and a researcher, but the minimum academic requirements do not specifically mention teaching qualifications. From a senior lecturer to professor an appropriate professional qualification is included as an alternative to a doctoral degree that can possibly explain the skewed duality in the academic qualification profiles identified in the previous phase of this investigation. Teaching and research experience are both listed as beneficial to candidates applying for a position as a professor.

Performance and excellence in the policy are measured primarily qualitatively but with elements of quantitative factors as well. This document confirms a mixed methods approach to evaluating the prospective dual professional at the core of the investigation.

Conclusion from the document analysis of the appointment and promotion policy of the University of Pretoria

The document analysis process was applied to identify themes for discussion in the semi-structured interviews conducted. The role of the HoD during the appointment and promotion process identified from the policy analysis warranted the inclusion of HoDs as interviewees to complete the triangulation process. Although the policy document refers to management, this study prefers referring to leadership in the Financial Sciences to include different levels of management. All the interviewees were part of the leadership of the Faculty of Economic and Management Sciences and are referred to as respondents during the reporting of the findings that follow.
2.2 Semi-structured interviews

If appointment and promotion policies can be applied in order to align the expectations of HEIs in terms of the educational foundation of lecturers, how can this alignment be initiated by individuals and what would the role of leadership in this process be? This research question was answered by semi-structured interviews with individuals at different leadership levels in the Financial Sciences at the University of Pretoria. These individuals included the HoDs of the respective departments in the Financial Sciences, and the deputy dean of Teaching and Learning.

The choice of semi-structured interviews was appropriate as a specific selection of interviewees was necessary to obtain the opinion of leadership in the Financial Sciences that has experience in appointing, promoting and managing the dual professionals. Theme-based interviews with open-ended questions provided qualitative feedback and data that could not be collected in the previous steps, and that provided an element of depth to the investigation as a whole.

2.2.1 Overlapping pervasive skills of a professional accountant and professional education practitioner

Under the first theme, the pervasive skill set of professional accountants as practising lecturers was investigated. The competency framework for chartered accountants (SAICA 2012), the seven roles of the educator (Jansen 2013) as well as the fundamental competencies underpinning all fields of study as identified by SAQA, and the CCFOs (South Africa 2000) as mentioned in the theoretical basis for this study were applied to identify defining components for this comparison.

These components were divided into different themes that emerged from the interviews. Next the data from these interviews was captured per theme with complementing attributes and values. Parallels within the different responses are outlined after the data for every theme.

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1 The data from the responses are given verbatim without editing.
<table>
<thead>
<tr>
<th>Respondent</th>
<th>Comments</th>
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</table>
| 1          | *Can you please identify the pervasive skills that overlap in a professional accountant and a professional education practitioner in the Financial Sciences departments.*  
*Interruption…*  
Well, the first is the ethical ... ethics. Pure ethics like honesty. It does not exist anymore, anywhere. Whether it is in the professional accounting sector or any sector. A man’s word is not his bond anymore.  
Yes.  
If it is not in writing you can forget it. And I have always told the students that you know; don’t take even your best friend or your family at their word. Draw up a contract or have a contract orally or in writing because a man’s word is not his bond anymore. So the first one is honesty and integrity. Responsibility … is that one … leadership and responsibility for actions. It is probably in both fields … it should be.  
*I Agree.*  
What you do always has a knock-on effect, so you must take responsibility for that and if you are in a leadership position and you delegate you are still held responsible.  
Yes.  
So that is very important.  
*Do you think accounting students are taught these skills that you just mentioned?*  
In general I think if they do projects together where there are maybe 5 or 6, where there is 1 or 2 where they choose their partners which I do not think they should be allowed to do, but they are not doing that anymore.  
*OK*  
They should be appointed in groups.  
*Not voluntarily.*  
Yes which is a good thing because that brings out leadership skills and I think the person taking leadership there then must tell everybody to pull their weight because there is always somebody who
does not do anything.

So it is not part of the curriculum but it becomes part of their practice?

Their projects yes.
Are you now just talking of the accounting students.

Yes, I am just thinking if they come here and they studied accounting but want to become a lecturer now…from those accounting studies would you have picked up the pervasive skills.

Three year degree?

No, the full course, honours as well.

Well not to a large extent.

It is more focused on the technical aspects.

Yes, it is very small, if you get any exposure.

I think that covers the pervasive skills.

There are many more I suppose like writing and reading skills that are all under pervasive skills.

Yes.

So the writing skills I think is extremely important and that is going totally backwards because of the electronic communication systems, so I think they should be penalised for their writing skills if they cannot express themselves. I know it is difficult with the other languages but they should get penalised in some way. They must be taught to think before they put anything in writing.

But that is a skill that both professions would definitely need.
And communication skills.

That I don’t think they get much exposure in.

No, they don’t.

And it is a definite requirement when you become a lecturer.
Is this to become a lecturer?

No, this is if you are a lecturer but you come from the CA profession, so you have studied that and now you become a lecturer so you are in a profession as a lecturer but you were trained as a professional accountant.
Oh, I see.

So now I want to identify which skills that you got from your studies overlap with your current position’s requirements.

Well I suppose if you did your articles you can communicate with your clients, but not I think as much as a normal business because here you are just asking for figures and facts.

Yes, so it is still fact-driven.

So I must just keep that in mind all the time.

Yes.

Is there a balance between these two professions currently at universities?

Lecturing and chartered accountant?

Is there a balance … is it skewed towards the one? A professional educator and professional accountant?

If you take the accounting department for instance …

Well let’s put it this way if you look at the passion for the career. I always ask myself if they were passionate about becoming chartered accountants why are they now teachers? So what went wrong or why are they here? Why did they change? Did they not enjoy chartered accountancy or did they not enjoy being in practice. Why did they suddenly flip over to teaching? It was not their original career decision. But on the other hand, I personally would rather have a CA than just a teacher’s diploma because of the pay. It is a remuneration issue in the end, which also plays a big part.

Do you appoint professional educators above professional accountants in the department or will you still go for the CA and not necessarily professional accountants?

Well, if it is on the CA program I would prefer to appoint CAs because they have been there, done it and got the T-shirt. They have written the exam and they understand, but then I would give them the skills perhaps … teaching skills and they will have to prove themselves.

2 From that I want to determine from your point of view as a manager in the Financial Sciences, which pervasive skills do you think overlap in a professional accountant and a professional education practitioner?

Are you speaking about a professional accountant in academics?

Yes. If you appoint someone, and you know that they have a CA qualification what pervasive skills that you know they should process from their CA qualification, what overlaps with pervasive skills that
you think a professional educator would need?

Currently unfortunately as you know the profile of the body showed that there is not a lot of qualified on paper – professional education practitioners. So it is very difficult to say what those skills should overlap with. So let me stand back and answer your question maybe from a different point of view. I think we should not distinguish between a professional accountant and professional education practitioner. If you want to be an academic you should be a professional education practitioner, whatever the background that brings you into the academic arena. There is no way that you can be successful as an academic in the long term, or that academic institutions will stay relevant if we are not all professional education practitioners.

Ok. I agree on that statement.

You as the researcher should not have an opinion. The practice in the past was that we appoint mainly professional accountants. We appoint them based on their technical abilities and some of them were natural teachers as well, but they were never ever educated in the pedagogy of education.

Yes.

I cannot tell you how I struggled to get teaching philosophies out of the people, who are professional accountants, and I cannot tell you the growth journey that we had to go through in this department to transfer people from – and we didn’t use your terms we called it professional accountants into scholars. We use the term scholarship of teaching as well. We cannot at academic institutions have either or. So wherever you come from you need to move in the same direction going forward. The one might bring to the table the technical skills, and the other might bring the pedagogy, but both are equally important for the journey going forward.

I take note of everything that you are saying. What I have used in my conceptual framework is the competency framework of SAICA for 2014 and then I am trying to overlap that with the roles of an educator of Kader Asmal. So some of those do overlap, like the ethical considerations for instance; taking up responsibility for being a leader in your field. So those are pervasive skills that from the theories seem to overlap, but I want to get into practice where you now manage those individuals, whether you have identified any of those skills that perhaps overlapped.

Well first of all I don’t believe that the competency framework itself can be the perfect tool to benchmark from because then we assume that they succeed in delivering those features in the competency
framework, which I don’t think we currently succeed in doing at all. We are currently having a competency framework basically saying we would like to educate the leaders in the field. I mean 85% of CFOs on the JSE are CAs, but what we do on ground level is not equipping people to think. We are equipping people to follow rules. To learn and memorise rules, and that is not the art of learning. The art of learning is to develop critical thinking skills and we don’t do that, so I don’t think we are succeeding in delivering the leaders or we are not the breeding place for the leaders. So even if there is some overlapping we are not currently meeting those competencies.

Do you think it is more of a personality trait that would make a professional accountant become a good education practitioner? It is not necessarily a competency that comes from their studies, it is a passion-driven decision.

I think for some it might be that sure, but I think it is something that you can build into the profile and growth plan of every single staff member. It should not be something that they can choose to do or not to do. As if they need to know the technical knowledge of IFRS 8, and if it changes they need to be on top of that, equally so they need to be on top of what is happening in the educational environment. You cannot educate if you do not know how people learn.

***

No, I am not looking for a list. I want your opinion on the themes identified.

Are you sure, because if you go through the list I will tell you what I think overlaps.

No, that is what I don’t want. I want your personal opinion. I got the lists already in the quantitative analysis phase, but the qualitative is now your opinion.

So you get natural educators but even if you are a natural educator you should have the theoretical underpinning or understanding of what you are doing, and if you are doing it in the best possible way. You need to understand what you are doing to be able to critically evaluate whether you should adjust, and continuously adjust. You should measure that. They call it the candle problem, and the candle problem for dummies. We as CA trainers should know what we are doing with our product. Do you know it…it is a TED talk and you can watch it if you want to.

The principle from there is if you take people and you put them in a frame where they need to, under strict time measurement, making certain decisions, then you prohibit them from the ability to think critically. So if that is the product that we would like to send out there … our current training is perfect. But if we would like to send out
critical leaders and thinkers as the competency framework say our current system is not working.

3

The first one is if you can assist me from your experience in identifying the pervasive skills that you think overlap in a professional accountant and professional education practitioner.

What would be your definition of pervasive skills? Because you know one would obviously like to align what your take on that is to ensure that you have got consistency on that.

Yes. What I used in my conceptual framework to identify these pervasive skills is the competency framework of SAICA for the professional accountant and I used the roles of an education practitioner because they do not have a competency framework. The roles of an educator as promulgated by Kader Asmal; those seven roles. So that is what I used in my framework to start off the discussion. If you can perhaps refer to the competency framework, and which of those pervasive skills you think overlap.

Obviously I don’t know the competency framework off by heart … I have it … I mean I can take it out.

No I don’t want you to tick it off; I want to know from your experience.

You know things that one would definitely think lecturers must be objective, they must be very professional in their dealings with their students, they must be very accurate when they process things and they must conduct themselves very ethically and be extremely consistent. You know you can’t have a rule for everybody, meaning a different rule for everyone. You have to have the same rule for everyone. And I think basically in my view what I subscribe to in general that I do not set you up for failure. I would think very carefully before I allow a student on an exception basis into an exam if I, from my experience and given the marks feel that or know that this student will not make it. Obviously I have many years of experience; I know exactly by looking at marks, I can tell you that this is not going to work.

But it is an ethical issue.

It is an ethical issue, and I think it is also a professional judgement issue. I think accuracy and consistency is very important. And I think it is something that has been developed over many years, it is not something that one necessarily has when you start out, but over years with your experience and institutional knowledge I think that tends to develop.

Do you think that your qualification as a chartered accountant equipped you with these pervasive skills?
Yes definitely. I think it definitely did equip me, and I don’t think what I have mentioned now is limited to the Financial Sciences only, I think that is something that should be practised by every HoD, you know every line manager of any department. I think it is something which the CA profession probably, to a large extent, does equip you with. I also think that just your ability to look analytically at things, marks and documentation, I think it puts you in quite a good position to make the transition. Yes. I think professional judgement is necessary, accuracy is necessary, consistency, objectivity, ethical and all those things I believe from a management point of view in the academics is what you need.

**Across the board, or only in Financial Sciences?**

I think it runs across the faculty but obviously in the financial sciences people are perhaps better equipped with that because of the previous training.

So the first theme that I want to get your perspective on is if you can perhaps identify pervasive skills that you think overlap in professional accountants and professional education practitioners.

I don’t know if they are all necessarily pervasive skills but you can sift them and see what you classify as pervasive and not. I think perhaps we should separate teaching and learning from research, I don’t know whether you have done that. Let’s identify the skills then for teaching and learning and then research. I think what you will find is that most of the professionally qualified (and I am going to use the general term) accountants (so the CIMA, CFAs and so on also) they are excellent on the teaching side, and because that is in line with their professional qualification. I think what they find more challenging is the research side. I think if we look at the skills from a broader perspective so the skills necessary for research are: Reasoning, critical thinking skills, the ability to write in a scientific or academic way, and then also the skill to question things. Perhaps in the professional qualifications we sort of “unteach” people to really question, and we tell them that this is what you need to do. Especially I think, and our subject is slightly different, but the rules-based subjects like Accounting, Auditing and Taxation with the legislations over there, we teach students that what either some Accounting statement or Audit statement or the latest Tax legislation says, this is what you do and don’t question it, don’t ask why. In financial management we battle with that, to get that out of people because for the most professional qualifications that is how it has been taught. There is a right and a wrong and this is what you should do where in research we actually want people to question, ask why and how do you find a gap in something – whatever they thought about – what is the gap in current literature that might exist for them to fill. So I think those are some of the skills, they might not all be pervasive skills but they are all necessary for a balanced academic so including research and teaching and learning.
You mentioned that you think that they are strong on the teaching side; what do you think gives them that strength? Which skills that they might get from their CA training give them this strength?

I think technical ability is very strong. So I think that they are very comfortable with all the technical aspects and specifically the subject that they teach, and that gives them confidence. So I think it is more the confidence in their own depth of knowledge. And then we find the opposite of course on the research side, because nowhere in the curriculum is there any exposure to research, it is something new, it is something that they are scared of because of the unknown and not because they cannot do it.

So is it perhaps their exposure to the curriculum that they went through that might cause that?

Definitely. Because even if we compare the CA training to our CFA and CIMA, in their honours year they do research reporting so they are more comfortable with the research, and even with the staff members we see that for them to improve their qualifications and to do research, there is a difference there.

Table 7 Interviewee responses to theme 1

The following summary serves as a focusing mechanism to conclude on the broad theme identified:

Ethical competencies

Ethical practice was identified by all three HoDs as well as the deputy dean interviewed as the most prominent in their presence in both professions according to the leadership of the Financial Sciences. As a professional education practitioner one should remain objective and be consistent in one’s dealings with both students and colleagues, which can be considered an attribute of ethical practice.

Due to the nature of the initial profession that relies heavily on accountability and has a strong ethical foundation, two of the interviewees were of the opinion that an academic qualification and experience as professional accountant equip the dual professional with an ethical skill set.
Responsibility and leadership in ethical behaviour were also identified as competency. This resonates with the pervasive skill of ‘leadership’.

*Ability to work with accuracy*

The ability to work with accuracy was another important attribute mentioned. This includes accurately calculating and communicating assessment results to both students and institutional stakeholders, as well as ensuring accuracy in terms of the preparation of study material.

*Analytical and technical competency*

Analytical skills and strong technical abilities inevitably form part of the skill set of the professional accountant. This is because of the nature of the curriculum and qualifying examination.

*Confidence*

According to one respondent lecturers in the Financial Sciences “… find confidence in their own depth of knowledge …” and this confidence makes them appear comfortable in their role as an educator. However, some of the pervasive skills that the leadership deemed necessary to fulfil the role of professional education practitioner successfully are not a natural result of their initial qualification obtained in the relevant subject field.

*Professional judgement*

Professional judgement skills necessary to deal with the strong demands from students, departments, specifically in the Faculty of Economic and Management Sciences that host the Financial Sciences and the institution as a whole were identified as a skill set that develops in professional education practitioners only through years of experience at HEIs. The application of this judgement should be consistent and fair in an environment that is highly volatile, especially in the South African context. For example, student demands for fair admission, faculty’s demand for high pass rates and the institutional demand for compliance with their strategic vision and mission all require professional judgement from the professional education practitioner.
**Competency in using language**

As a professional education practitioner the individual is faced with different responsibilities that do not include teaching and learning only – where language competence is of the essence – but also other scholarly activities like research and community engagement. Pervasive skills pertaining to language that are necessary for a balanced dual professional include, but are not limited to, reading skills, writing skills and good communication skills. One of the respondents indicated that as a researcher the education practitioner needs the skill of academic writing and the ability constantly to “… question things …” which is not part of the skill set of the individual who has been exposed mostly to rule-based subjects.

Possible reasons for the presence or absence of these pervasive skills were provided by the leadership and can be summarised as follows:

- The design of undergraduate curricula that are overloaded with technical, rule-based concepts with limited, or in most cases, no exposure to research philosophies or methodologies. Professional education practitioners are faced with a role that they need to fulfil – as knowledge creators – with limited or no exposure to the relevant concepts of research.

- Reputational risk for the institution in terms of the national qualifying examinations of the governing bodies. The University of Pretoria has an excellent reputation in terms of the CA qualifying examination with high pass rates and top performers annually. Education practitioners are forced to focus on the technical aspects to the finest detail to ensure such good results. This leaves little room or time for developing other pervasive skills as part of their professional development.

- The format of final assessments. Multi-disciplinary, rule-based examinations with a technical focus leave little scope for deviation by the education practitioner in his or her own practice.

- Established practices in the appointment and development of staff as well as established, outdated teaching methodologies that are difficult to change over a short period of time.
The pervasive skills of these dual professionals are applied in a specific educational environment. The next theme addresses the balance of the duality under discussion in the different departments of Financial Sciences.

2.2.2 The balance/imbalance of the duality of professional accountants and professional education practitioners

Although the one profession might bring technical skills to the table, the other one relies more on an extensive pervasive skill set. Both professions were rated equally important for a successful product from HEIs. This progressed to the next theme under discussion and the question posed to the interviewees: “What is your opinion of the extent to which the duality of professional accountants and professional education practitioners at your HEI is balanced?” Their responses have been captured as follows:

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Comments</th>
</tr>
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</table>
| 1 | *Is there currently a balance between these two professions at universities?*  
Lecturing and chartered accountant?  
*Is there a balance … is it skewed towards the one?*  
*A professional educator and professional accountant?*  
*If you take the Accounting Department for instance …*  
Well let’s put it this way; if you look at the passion of the career. I always ask myself if they were passionate about becoming chartered accountants why are they now teachers? So what went wrong or why are they here. Why did they change? Did they not enjoy chartered accountancy or did they not enjoy being in practice. Why did they suddenly flip over to teaching when it was not their original career decision? But on the other hand I personally would rather have a CA than just a teacher's diploma because of the pay. It is a remuneration issue in the end, which also plays a big part.  
*Do you appoint professional educators over professional accountants in the department or will you still go for the CA and not necessarily professional accountants?*  
Well if it is on the CA program I would prefer to appoint CAs because they have been there, done it and got the T-shirt. They have written the exam and they understand, but then I would give them the skills perhaps…teaching skills and they will have to prove themselves. |
| 2 | *Thank you for that. In your opinion, to which extent is the duality of* |
the professional accountant and the professional education practitioner, so CAs versus lecturers balanced in our Financial Sciences departments?

I am not quite with you…give me an example.

When I did the profiles I saw there was a tendency towards having the professional qualification and not necessarily the education qualification. That was the quantitative part. In your opinion, do you think there is also a skewedness in the balance in how they operate?

I would imagine, stop me if you think I am on the wrong track. I think that somebody with an professional qualification, would probably be a better lecturer if the also had an education background, because mostly, what the majority of lecturers – there are exceptions – in the Financial Sciences and of course for me it is difficult now to talk about everybody, I know the department of accounting very well, and it is a very large department, I have a fair clue of the other departments.

I am going to have interviews with the other departments as well.

I think it would be good if lecturers had some more professional education backgrounds, but I think given the time we are in at the university where there is a lot of focus on research. I think it would be difficult to convince people to do that because from a career perspective, research per say would be more beneficial. Of course you can combine the two and do research on for instance Accounting education where you can get sort of the best of both worlds, but it is not necessarily everybody’s passion. I think it would be good and the lecturers in specifically the department of accounting and I would go as far as to say in Financial Sciences are really very good lecturers, and I think they have also done some personal development to try and improve their skills. Of course I cannot pinpoint this, and say this one has done x and that one has done y, but if you just look at when I was the HoD of Accounting, the average scores in their student (lecturers) evaluations, the average is really exceptionally high. From what I understand from the new lecturers’ evaluation forms, that has in fact increased drastically. I don’t think that is necessarily a function of improvement I think it might be a function of the form, but that is my personal opinion now.

I think it is a difficult duality to get because of the intensity of Accounting training, especially at the higher levels where all the changes in the IFRS on the technical side and you know it is all very well to say that you have got to teach these things principally, but if something has seriously changed and all the formats of financial statements have changed you can hardly fall back on the excuse of I am going to apply principle-based teaching, and then students don’t know what a statement of financial position or a statement of financial performance looks like. The best way to illustrate to students is to
make sure that whatever suggested solutions they get to make sure that these things are perfectly aligned with the latest developments that might sound very innocuous but it is a hell of a job.

*So you think that the strain that technical updates put on your time and the management of the curriculum are perhaps a reason for the imbalance?*

Yes, I think that it is the reason for the fact that Accounting lecturers specifically struggle to progress in research, I don’t know if this is part of your study. And I also think in Accounting, specifically that Tax changes also impact on that via deferred tax. If there is a tax change then you have to change the accounting stuff and if there is an Accounting change you have to change you have to change your stuff.

*So it is a multi-disciplinary impact?*

Yes it is a multi-disciplinary input on the accounting lecturers which I think, and this is now Accounting specifically. I am not saying that the same impact would probably filter through to Auditing, because you know that if there are changes in the formats and financial standards the audit process will obviously be adjusted also because they are looking at different things. The same in the case of Tax, but perhaps to a lesser extent, and you know it depends on where you start your tax calculation. If you start from an Accounting set of financial statements obviously students will know that, but you must also give them the right financial statements to work from. But tax obviously has a fair amount of changes. To my mind I think the impact is less there because they do not have format requirements but calculations which you know if you want to get that right it is a lot of hard work to get all of those things aligned and consider consistency between the different year groups and the different streams. And it seems like nonsense but surely when you get out there you want to set the right format of financial statements on the table, otherwise people will think what are you doing, and that you know what the latest developments are.

*So would you agree with me if I say that perhaps the stress that the profession puts on the way in which the students have to study, or the curriculum for that matter, perhaps has an impact on the fact that we focus on the technical aspects more than on educational practices?*

I do not think so much it is the profession. It is a combined thing. The profession places as a pro-curriculum which you can then lecture in every way you want, I think the pressure is more derived from the fact that you know some universities have a very good reputation in, and I am talking now on the CA side not the commercial side, the high pass rates in the professional exam. Now we all know that if you have created such an expectation from the market it is very difficult to get
away from a sudden drop unscathed. Because the market does not react well to such decreases and I mean some of the universities have in the past two years dropped in their pass rate by about 20%. That did not go down well. 

So I think to an extent the format of the CA exams and what is asked in the CA exams combined with the reputational risk that universities have. And the expectations from the market. Those unholy quadruplets tend to force lecturers into a very technical lecturing style. I think that it is that.

That unholy mix causes this. I think if the CA exam was perhaps formatted slightly differently it may have a different approach. Not so technical and perhaps not go into as much minute, exceptional detail, but focus on basic principles. It would change the playing field entirely, and I think that would assist a lot in trying to get that balance, well it would definitely alleviate the pressure.

Second theme: In your opinion, to which extent is the duality of the professional accountant and the professional education practitioner balanced at our HEI? We have already discussed this. It is basically at least a 95:5% distribution.

Can you draw that across the Financial Sciences or do you think it is more balanced in certain departments?

Are we speaking only about one HEI?

Yes. At your employer.

At UP we have progressed a lot and I think the skewedness is less. I think if you go to other universities. Over the last five years we had a lot of changes so it might even now be an 80:20% split and you can have it across the financial sciences, I will say in taxation 80:20 split’ the department of auditing 80:20 split; the department of Accounting – all research in Accounting education should actually qualify as professional education practitioners so there perhaps even 70:30. And financial management, I don’t see the same developments there.

So that is why I wanted to have interviews across the departments.

But the problem is some leadership might actually not even acknowledge the gap and that is the problem because they don’t even know it exists. It was really a hard journey for us to change, and it took us a while and the Department of Accounting will also be embarking on this journey and they don’t know it yet. The strength finder is just the first step, the next step will be the HPDI brain profiles, then it will be whole brain teaching and then it will be practical application of whole brain teaching. I will include physical class visits and every single staff member will have to write down their teaching philosophy and to be able to do that they need to know
the different philosophies. It is a journey and it is something that they have got away with for so long that they would not understand why they would need it now. But if we do not do it now I promise you Madelyn we are going to be irrelevant in ten years’ time, maybe even less.

Then this will alleviate the struggle, because for the people to make that change journey, it is really difficult for them. To understand that it is not a natural transition. To go back … it is not negotiable. If you want to tell me that you want to be a teacher and you are in an academic environment, you must be the best teacher you can be, and how can you do that … you need to critically engage with your subject matter. Not only the technical content, but specifically in the way that you deliver the subject matter. And you can only do that if you know what is happening in the world, and you continuously benchmark. And that is a research process. So actually every single academic should be a researcher in education as well. Whether they publish from it or not. It would be unwise to go through the process and not publish, but if you do want to choose to do that it is your decision, but there is no way that you can say that I am a lecturer and then you don’t do research.

Because it is research in practices?

We will become irrelevant as an educational institution. So I cannot give you a list of competencies but I have given you my opinion about the two scenarios which cannot be separated.

You mentioned earlier that you agree with me regarding the skewedness of the duality. What do you think causes skewedness?

It is very easy for a lot of people think that they have arrived on top of a mountain when they have completed their professional qualifications and they have been brainwashed to believe that all of their lives. And the system as it was treated them in an elite way, which they always felt that they are even better than most people around them, so they never felt that they had to develop further. So the people that did not climb the same mountain of the professional Accounting, they did not have a choice in climbing another mountain and it was also perceived to be not as high (prestigious) so there was always this separation of people climbing one mountain and other people still looking down on the people climbing that mountain. Actually everyone should have climbed that second mountain together.

That is quite interesting, and the next theme is your opinion on the extent to which this duality is balanced, and you now mentioned that you think that a person with a CFA qualification perhaps has the edge over someone that has not been exposed to the philosophy of research before. So in your department specifically, what would you
say the balance between professional accountant and professional education practitioner is?

More specifically the individual now. And in general your lecturer corps. I think specifically in the strict definition of accountant and the chartered accountant stream the balance is definitely stronger more on the teaching side, and then obviously the professional accountant side more than the research component of the professional education practitioners. On the other two streams, CIMA and investment management stream, you cannot really call it the CFA stream, there the balance is, the research component is definitely stronger there compared to the others. It is because I think, even in the past the exposure to research happened at an earlier stage and at honours level current for the past 3 years, we see that with our students as well, when we brought in the research reporting at honours level that it is not something new when they get to masters level. It is not something that they are scared of.

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<th>Table 8 Interviewee responses to theme 2</th>
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The imbalance identified in the profiling phase of this study was confirmed by the leadership. One correspondent expressed the following opinion: “On paper, there are not a lot of qualified professional educators.” Due to the supremacy assigned to qualified professional accountants over individuals that opted for the alternative career path in the education system in the past, these individuals did not recognise the need to develop as professional education practitioners as well. In all three of the departments of Financial Sciences where the HoD was interviewed, the respondents acknowledged that the balance was skewed towards a professional accountant and not to that of professional education practitioner.

One of the HoDs proclaimed that professional accountants are appointed to educate prospective professional accountants, because of their similar experience in preparation and successful completion of the qualifying examination. This contributes to the imbalance due to a focus on technical ability and content expertise rather than educational practices. This correspondent referred to the following important aspect in this regard: “Someone with a professional qualification would probably be a better lecturer if she also had an educational background.”
Education as a career path is not one of the obvious choices for a professional accountant. When these professionals do make a career move into education, it is mostly driven by a passion for teaching. Fulfilling the role of both professionals is a challenge for most of these individuals. “I struggled to get teaching philosophies out of the people who are professional accountants, and I cannot tell you the growth journey that we had to go through” was the opinion of one of the respondents.

Education is a function of teaching and learning and one HoD acknowledged that a lecturer cannot teach effectively if he or she does not understand how people learn. Even if you identify yourself as a “natural” educator through your passion for teaching, your practice should still have a theoretical underpinning.

The function of a lecturer as professional education practitioner is defined by the different pillars of higher education being teaching and learning, research and community engagement. This was rephrased into responsibilities of a university, stating that the HEI will not only be responsible for knowledge transfer (community engagement, teaching and learning), but also knowledge creation (research).

To enable the professional education practitioner to understand his or her profession, to evaluate one’s own practice critically and to be able to adjust continuously to recent trends and requirements, one needs a deeper understanding of the domain in which one operates – in this case it includes educational concepts. For an education practitioner, educational research forms an inseparable part of one’s educational professional development. Due to the exclusion of research philosophies and methods from Financial Sciences curricula, education practitioners are not exposed to this aspect of the duality and do not focus their development in this area, as two of the respondents indicated.

The leadership also mentioned certain external influences that might contribute to the imbalance in this dual professionalism. The curricula for chartered accountants as prescribed by SAICA, and pressure from the same governing body on pass rates in the qualifying examination, demand such a level of content expertise on a multi-disciplinary level that the education practitioners in the Financial Sciences have no choice but to prioritise their time, efforts and development in the primary profession.
Professional accountants are faced with the challenge of transforming into professional education practitioners, which is a difficult process, demanding a number of interventions from the different parties involved. The role of the leadership in this transformation was investigated under the next theme.

2.2.3 The role of leadership at HEIs in the professional development of their employees as dual professionals

The acknowledgement of an imbalance in the duality and a need to correct this imbalance are the first steps for leadership in Financial Sciences. Due to past cultures of employing technically strong individuals who could cope with the large volume and extremely detailed curricular requirements, and then focusing on the professional development in this technical subject-specific direction, the professional development of education practitioners has been neglected at HEIs, according to the respondents. The following are the responses of the interviewees on the role of management:

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<td>This is now the next theme where the question is: How can management, being the HoDs and the dean, develop both professions? What is their role in developing staff members? As you just said, you appoint the CA but then you have to give them the skills to become a professional educator. And is it currently happening?</td>
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No. In my days it did … years and years ago because I mean we were all told to do a HNTD (Higher National Teaching Diploma).

OK, so you had to do that.

Well, we did not have to but it was recommended so that you could understand the psychology of teaching and working with your people. We did it but they don’t do it anymore.

OK, but do you think that these short courses that they offer at the university can be part of developing professional educators?

Definitely as the brown bags and other courses can definitely be beneficial, but then they should be forced to go.

And this is not happening at the moment?

No, it is just voluntary, but they should have to go.
Yes, I agree.

And even at the beginning of the year you know with our induction process that should be attended by everyone.

*Because this is a once off and it should be repeated somewhere.*

They get forced to do continuous education with the points that they have to get for CA training.
That is right.

*But there is no such opportunity for the education practitioners.*

Yes. That should be introduced. Well I suppose the academic trainees get that benefit. But do they come back to lecture? One must investigate how many of them actually came back to educate future CAs.

*It would be interesting.*

You could probably get that information from SAICA.

*But this raises another aspect. Do you think it is SAICA’s responsibility or the institution’s responsibility to see that the people teaching prospective CAs actually have the skill set of both the chartered accountant and good professional educators?*

I do not think SAICA is interested in that at all. They are only interested in pass rates and if they pay for it they just want a report back.
It stays the responsibility of the institution.

*Do you think it is different for the different departments in Financial Sciences, that one will focus more on chartered accountancy as the profession versus teaching as the profession?*

It depends on the department. I think for instance the Tax department gets exposed to a lot of stuff outside … they are forced to.

*The lecturers?*

Yes, she is doing a jolly good job there, because they go on outings where they all have to go. It is not voluntary.

*And it does not have anything to do with their prior qualifications; it is new content to develop them in another direction.*

Exactly. Which I think it is great if everybody goes and it is sponsored by the university. But then you have to find the money to do that. She
does.

So it is not the same for all the departments?

No. Auditing I think because that department has got the three different fields (Internal Auditing, External Auditing and Forensic) that it is difficult to manage something like that, but I suppose with the smaller groups it would be possible. Sending people on courses. Financial management I do not think they are very busy with that sort of thing. So it is also if you have your qualification then you are fine.

I actually believe that there is a lack of leadership, and that transformation should have taken place years ago. Unfortunately some departments at this faculty have transformed faster than others, and it even prohibits their transformation in all directions, because all departments are not transforming at the same pace. And I also truly believe that the leadership should also come from the faculty dean. Strategic leadership in this direction. I know that you also have an interview schedule with our assistant dean (deputy dean teaching and learning) and his reaction was quite interesting. His reaction when he received the mail was – and I am speaking on my own behalf, not because of individuals – that he doesn’t know why you want the discussion with him because he is not involved anymore. And I was like – not reacting to that – but I was like shouting in my head, “This is where you should be involved.

At the forefront of involvement?

This is where it should happen.

This is the last theme that is actually the role of management at HEI in the professional development of their employees in the dual professionalism, and you have mentioned it quite a few times.

To discuss your third theme I actually do not know of managers that fulfil the role that they should, because it is not acknowledged as a role. So you sit with two problems. You sit with a product of a past system being the educators in established practices and those products moved into the leadership and there was no transformation. If I stayed at PWC you know what my professional accounting firm would have done with me. They would have developed me in my soft skills, my pervasive skills. They would have done that. What do we do? We take technical competent people out of practices … in that middle period, just before they develop into partners at the firm and after they have completed their articles, and we recruited them. Just before they went into that next phase of development. I would like to ask you, what development do you undergo at universities? Personal growth development; I am not speaking about technical development. What do they do?
No, it is non-existent. I don’t do personal development here; if I don’t take that responsibility upon myself, it does not happen.

That is irresponsible leadership. It is impossible that you cannot develop people – that is why people will always say the CAs are the strict ladies. They have never been developed.

We have already discussed the role of management … you went naturally into that …

The role of management is that there should be a plan for every single staff member. A one-year plan, a three-year plan and a five-year plan, where personal development is part and parcel of the growth and the development of the staff member, and that it will include educational development, and then there should be organised activities ensuring that the whole group is exposed to teaching education development theories, practices and should not be in individual scenarios, there should be structured group activities as well where the group as a whole is also confronted to develop together and also evaluate – as in peer evaluation. A culture of peer evaluation. People are scared, people are so scared. They feel intimidated … and I don’t know the reason for that. People really believe that what they do is the best that there is, but the problem is they actually don’t know what is out there. They have been brainwashed to believe that they are so elite that there is no other way and they don’t even know that and it is so sad until you expose them to other things. So we need to expose them to research and maybe that will assist us to open their minds.

If you say we … can I assume you imply leadership?

Yes to ensure that it is not optional, they need to be exposed to everything. Because then growth will come naturally.

3 Thank you. The role that you think management at higher education institutions should play in the professional development of both the professional accountant and the professional educator – I can give an example the CPD that professional accountants have to do but for professional educators there are short courses and education innovation. What do you think the role of management should be in assisting these individuals to develop in both of these professions?

Look, I think the point is if you are a professional accountant for instance, you are forced to keep your CPD up otherwise they will de-register you, and it is not a pleasant exercise to become a chartered accountant for one whereas I think in the case of the university they have a slightly softer approach and I think it is more of a voluntary approach. I would be very hesitant to say that the university should put pressure on staff members, you know forced professional
development in education from the perspective that I think … no let me put it this way … I think it would be wonderful if that could be done, however given the student staff ratio’s at the university, double languages, fast student numbers plus research pressure, I think the staff members will find it extremely difficult to accommodate another forced development. So if you want to have that type of thing, then student staff ratios must be corrected.

So you think it is the pressure on resources at this point …

Pressure on resources I think. … if you could alleviate the pressure on resources given the current past two weeks’ actions I cannot imagine that happening. If pressure on resources were alleviated perhaps if the research pressure was deferred slightly so that you have a year of teaching development in place for people that have not yet had such teaching development. And thereafter their research focus or pressure comes on. That might be one way of alleviating so if you had better student staff ratios and there are many things of course that university management could do, I mean they can make writing exams a much less stressful exercise for the lecturers from an administrative point of view by having single venues where everybody writes exams instead of being spread over 15 different venues, you know for big groups being spread over 10 or 15 venue. By giving them a period for teaching development, during which one of course is not saying they should not have research focus in that time, but it would help if you could focus on the teaching say first and then once you have that under control then the pressure on the research kicks in to a larger extent. I think that might be one way of doing it.

Because if you think about the three pillars of HE being teaching, research and community engagement; how can you focus your resources on only one of those pillars? This is now the mission and the vision of the institution. But do you agree with me that it is the responsibility of management to make sure that these three pillars all get at least some attention?

It would be ideal if management had an equal focus on the three – and make provision that all three could be developed. I think one must also bear in mind that you know limited resources are exact you know that is where all of these problems come from. So if you take into account that community engagement at a university of the size of the University of Pretoria is quite a challenge to do, especially in large modules.

So there is always a play-off between these three?

Yes, I think that there is a play-off between them and I think the play-off is more pronounced in Financial Sciences in the modules where the content volumes are extremely high, and I think it also becomes more difficult in some of the modules where critical thinking is a very
high premium. You know where students struggle tremendously with that. On one side the struggle with the volumes for certain modules, on the other side the struggle to get their heads around, for instance Financial Management or say Auditing sometimes because of the critical thinking gaps that one has. There are several reasons why students struggle and why there is a lot of work in the different modules.

You know moving away from just lecturing on a principal level and not focusing on too much technical detail would of course create a lot of alleviation, but it is unlikely that that would happen unless there is a change in the CA exam, because of the reputational risk.

*It is full circle again. Back to that.*

4

The role that you think management at HEIs can play in developing the dual professionalism: so not only to earn your CPD points at the one profession, but how can management get involved in developing both sides?

I think the first thing is the realisation that there is a specific need. I think currently in the department and even in the faculty and the university there are lots of things: Research brown bags, CE @ UP and in-house courses; there are a lot of courses available. I think it is from an individual scholars’ point of view it is more of a mind-set to change. To realise that research is part of my job and it is something that I should do, because it needs to come from the individual. The institution can make all of these things available to the individual, but they don’t realise that it is an actual need or deficiency, for lack of a better word now. It is a development area for me now and I need to spend more time on it.

*So sometimes management is not aware of this skewedness?*

Yes, and also the individual staff members. But I think that it starts with management for them to make the development opportunities available, but then also as part of performance plans and performance management to build that into development plans of the individual staff members and then identify development needs, if we see that they do not make the necessary progress.

*Do you think that the responsibility should lie with the individual member of staff or do you think it should be part of managements’ drive?*

I think it lies in both places. I think management should definitely drive this and make people aware, because if an individual is not aware of this development need, it is definitely managements’ responsibility. So the awareness and making vehicles available to address those development needs I think lies with management, but then the responsibility lies with the specific individual to actually make use of it.
Do you think that perhaps because promotion is linked to the vision of the university to become a research intensive university, it will influence your development plan moving forward in either a teaching direction of a research direction?

I think it could, although in the recent past the university has been quite clear on the fact that you cannot have only a teaching focus, they want balanced individuals, or if there is a focus, then more on the research side. I think in the financial sciences, or any professional qualification I suppose, we have always had more characteristics of perhaps the old Technikon qualifications because they are more vocational than research. The main responsibility of a university is knowledge creation and not knowledge transfer and we have in the Financial Sciences been excellent on the knowledge transfer in the past but we need to realise that we need to do more on the knowledge creation as well.

**Table 9** Interviewee responses to theme 3

Development as professional accountant is non-negotiable through a system of Continuous Professional Development (CPD) that is driven by the governing body SAICA. Any individual who does not meet the required CPD points per annum will forfeit their professional qualification. This process of development is by default a responsibility of professional accountants, ensuring the continuation of practices established over a number of years in this more traditional profession. Development as education practitioner is a much more 'patient' and voluntary process. The level of transformation necessary to develop a dual professional affects the personal domain of the individual, which is a difficult process for individuals. One of the respondents commented that “We need a mind shift.”

The personal conflict mentioned above, combined with the ever-increasing pressure on resources at South African HEIs and the reputational risk of the HEI regarding the qualifying examination results, have been offered as some of the determinants of the one-directional staff development trend. The demands of the curriculum and demands placed on resources in the Financial Sciences by the qualifying examination are other strong driving forces in professional development. One of the respondents indicated that “The identity of the education practitioner is totally embedded in the whole process…” It revolves around preparing candidates to qualify
as professional accountants having gone through the same process themselves, and this calls for a difficult change process to take place.

To stay relevant as a source from which the country can draw employable, effective professional individuals, the HEI cannot afford a one-dimensional staff development approach any longer. If one chooses a career as an education practitioner, one needs to strive towards excellence in one’s practice. This implies that one cannot rely on one’s expert technical knowledge of the relevant subject – Accounting, Auditing, Taxation or Financial Management only, but should also critically engage with the educational subject matter that underpins the applicable education practice. Critical engagement involves reflective activities and continuous benchmarking that can only occur if the reflecting lecturer understands the measurement instrument. So “… every single academic should be a researcher in educational practices as well…” according to one of the respondents.

The pace of transformation in professional development practices of staff into professional education practitioners is different among the four departments of Financial Sciences. One of the proposals for aligning the dual professional development is for a commitment by strategic leaders and not only HoDs and other members of staff with line management responsibilities. This commitment, however, has to correspond to the institutional vision, goals and objectives. If the university strives to be recognised as a research-intensive institution, staff development and resource allocation should be aligned with this institutional vision.

Another viable solution would be to include educational development goals in the growth plan and profile of each individual staff member in the existing performance development and appraisal process that is driven by the HoD of each department. The lack of educational development goals in the past could be due to management’s reluctance to “… acknowledge it as a role …” in the first instance – a comment made by one of the respondents.

Although management can provide the vehicles for multi-dimensional professional development and drive the process of identifying the development needs of departments and individual staff members, additional actions are required for this
development to occur. Organised group activities where a number of professionals can be exposed to the development of educational theories and practices should be scheduled across the four different disciplines. A culture of peer evaluation and self-evaluation can strengthen the professional profile of the education practitioners. Taking part in these activities cannot be optional to avoid a relapse into the familiar, conventional practices that focus on technical excellence only.

Clearly management in the Financial Sciences acknowledges its important role in the development of professional accountants and professional education practitioners. A more balanced approach is unavoidable for HEIs to remain relevant and to provide the workforce with a product that can meet the high demands placed on young graduates.

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<td>No additional comments.</td>
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<td>2</td>
<td>Any other comments beyond the three major themes that you can think of regarding the duality?</td>
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<td>I think the professional body is trying to move in the right direction regarding the competency framework if you look at their competency framework. I think that although the academics currently uses the professional body as an excuse, and I am not saying that the volume of the curriculum is not driving some of this behaviour because I think that it is one of the drivers of the behaviour, the curriculum is overloaded so it resulted in people having surface learning and there is no deeper learning taking place because they think they are busy with this whole process themselves; they can’t critically engage with what they are actually doing themselves so I think a lot of the process is driven by that. But I think the professional body wants to change and they are prohibited by transformation, so they need to play the numbers game although they proclaim that they are playing the quality game. They are prohibited by the academics themselves that scream on the one side that the curriculum is overloaded, but they are the ones that are very reluctant to take anything out. What if their identity is totally embedded in this whole process and you need to change who you are and that is a very difficult process. But if we would really like to educate the next generation to be the leaders out there we need to rethink what we do and how we do it.</td>
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<td>3</td>
<td>Any other comments that you perhaps want to make from your experience on this duality of lecturers and chartered accountants?</td>
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I think that one must understand that lecturing I don't think is a natural avenue for chartered accountants. Lecturing does not come up as a first regarded option for chartered accountants from a career choice perspective. I think most chartered accountants and people that are here, are here because they have a passion for teaching and that is what got them here in the first place. I am not saying for a moment that they are not able to do it because they are very bright people. If they get sufficient time and it is handled carefully they will get to be very good researchers which one has seen in a number of examples.

_Do you think the fact that they chose lecturing is a personality function?_

Yes, I think it is a personality thing that there are a few of them that have lost the plot, like myself who then end up being lecturers because this is just, you end up at university, I am not saying you know: teaching is what draws people, CAs to the university. They then realise that there are other things that I would have to do to have the three pillars in place, and then they would develop in that direction if circumstances allow and if there is sufficient resources and if the HoD manages them in a certain direction and it is done in an orderly fashion, properly staggered and so on. I think that the reality is that the point of departure for most people when they come to university is that they have a passion to teach. They will change you know, they are not stupid.

_But don't you think that that passion that brought you here in the first place should then be developed?_

You know that would probably be ideal but one must understand that universities, especially research intensive universities, do not work like that. They have other visions, they have other agendas, other objectives and therefore you cannot from an institution perspective focus only on teaching. They want balanced people so there must be a balance between research, teaching and community engagement. But I think the point of departure is normally that teaching is what people would come for. Now one can of course ask the question that if you say that teaching is the thing that you are coming for should you now in the first place focus on teaching because then you would entrench what they came for even further, which may make it much more difficult to turn them around and then focus on research. I don’t know.

Perhaps a more balanced approach in the first year. And I should probably retract what I said initially about focusing for an entire year. Perhaps you should have sort of a two pronged approach that, you, for example one month you focus on research development and one month you focus on teaching development. I think that might be a much more beneficial model because then you would not entrench what drew them in the first place and sort of push them further away.
from research which we have now realised is a very important aspect. That may be one way of doing it of course saying one month this and one month that is a very simplified model.

*I think what I hear from this is a plea for a more balanced approach.*

A more balanced approach yes.

*Not just in the one scenario.*

And one must realise that you know circumstances have changed, The University of Pretoria has taken a certain stance and although one can say but professional development and professional planning are so very important, that might be so from the country’s perspective, but the reality is that the university has a different vision at this stage and for our lecturers to survive they have to have both. They have to fall in with the university’s institutional vision. It is not that they can’t do it; in fact I think all of them can do it; they are bright people, it is a question of changing the mind-set and one must also understand if the university now says that we are a research intensive institution people are aware of when they come here. So that perhaps makes it easier to get that balance, but I think it was not always the culture. That is something that has changed in the last 3 to 5 years dramatically and before then it was never the case, so obviously people are going to take strain. So I retract my statement that they should focus on teaching for a year, I don’t think that is right. They should rather have a more balanced approach in development during the first year so that you don’t further entrench what draws people here in the first place, because the moment you do that you will find it so much more difficult to turn it around, and turn it around you must because the university has a different vision.

4 This was the third theme, the role of management. Any last comments perhaps on the duality that you have experienced in your department?

I think in my department and a little bit wider as well in the Financial Sciences we have made excellent progress in the last, I have been here for five years now, if we just look at five years but even the last two or one years, I think we are making progress with staff members and I think managements’ view on that duality that you are talking about. And even among the individual staff members the realisation is there that my job consists of more than one component, teaching and learning and research and it is not separate from your professional role as a professional accountant or other financial professional.

Table 10 Additional interviewee comments
Conclusion from interviews

The conclusions from each of the three themes were discussed separately after the inclusion of the data per interviewee collected during this phase of the empirical study.

1. The pervasive skill-set that overlaps in professional accountants and professional education practitioners was identified to include, amongst others, ethical skills, linguistic skills and communication skills.

2. The balance between the dual professionalism of a professional accountant and professional education practitioner in the Financial Sciences at the University of Pretoria is distorted and differs between the different disciplines.

3. Leadership at the HEI acknowledged the importance of, as well as the role of leadership in, a process of professional development to enhance the dual professionalism.

Finally, in addition to the three themes that have been discussed it was evident from the responses of the interviewees that every successful academic should be, or at least become, a professional education practitioner regardless of his or her background when entering the academic arena. One of the respondents highlighted the fact that “… academic institutions will not stay relevant …” if the duality of professional accountants and professional education practitioners is not enhanced.
Chapter 5 – Findings and conclusion

This mixed methods investigation into the dual professionalism of professional accountants and professional education practitioners has yielded significant results to a number of questions initially formulated to guide this project.

In the first instance, qualitative data collected on the current academic qualification profile of the lecturers in the Financial Sciences at two South African universities has revealed a one directional focus on professional qualifications in the relevant subject content. At both institutions included in the sample the number of practitioners with a professional accounting qualification exceeded the individuals with an education qualification by more than 70%. An interesting phenomenon, though, was the large number of scholarly publications in education while the researcher had no formal qualifications in as educator. This alludes to another aspect of the professional identity of the education practitioners at work, namely personal identity or preference.

Through an ethnographic design of profiling the whole brain thinking model of a higher education practitioner in the Financial Sciences and interpreting a number of hypothetical profiles, it was noted that even in thinking preferences and preferred problem solving activities, a duality is present. An interaction between the rational, practical, experimental and relational quadrants of the HBDI model (Herrmann International 2009) was present in the profiles that were analysed. If the individual identity reflected a balanced approach to thinking and operating as a professional, other influences were explored to explain the imbalance identified in the academic profiles.

The influence of organisational identity in terms of appointment policies and requirements for promotion and leadership at a HEI was investigated through a document analysis process. As initiated by the policy statement of the document, which concurs with the Employment Equity Act of 1998 in terms of diversity, the evaluation criteria and instruments are prescribed to be applied in proportion to the function of the specific department. Teaching, research and community engagement
are always part of the criteria and are evaluated by means of a number of practices, including self-evaluation and peer evaluation. The reflective nature of the components of evaluation is aligned with the practices of a professional.

The minimum academic requirements for appointment or promotion included in the policy document prescribe a record that reflects competencies as an education practitioner and researcher. The minimum academic requirements do not specifically mention teaching qualifications but from a senior lecturer to professor an appropriate professional qualification is included as an alternative to a doctoral degree, which can possibly explain the skewed duality in the academic qualification profiles.

The ‘chartered make-up’ of a chartered accountant with an appropriate professional qualification needs to be aligned with the ‘chartered make-up’ of a professional higher education practitioner through a process of professional development. This development plan should include developing pervasive skills as part of the personal identity of the individual. During semi-structured interviews with the leadership in the Financial Sciences the most prominent pervasive skills identified that are necessary for professional education practitioners include, but are not limited to, ethical competencies, the ability to work with accuracy, analytical and technical competencies, confidence, professional judgement and the competency of using language(s).

To enable professional education practitioners to understand their profession, to evaluate their own practice critically and to be able to adjust continuously to the recent trends and requirements, they need an understanding of the social space in which they operate, which in this case includes educational concepts. Leadership in the Financial Sciences acknowledged the importance of their role in steering professional development into a more balanced approach.

The educational practitioners in Financial Sciences at HEIs operate simultaneously in two domains. The one domain, with a strong traditional professional identity, also controls certain presage factors of the learning or teaching process. The second domain of the professional education practitioner is the professional operation and development with varying degrees of duality. The current profile of higher education
practitioners in the Financial Sciences at HEIs in South Africa demands to be regenerated into a more balanced, dual professionalism.

To be qualified as a professional the individuals operating in such a social group should have a certain level of specialised knowledge in their field and adhere to a set of behaviour rules to distinguish themselves from other groups (Empson 2004); in most instances, this is organised by a governing body (Gee 2001; Tickle 2000). This study implies that professional education practitioners operate informally in dual professionalism that is highly influenced by the relevant, more established profession – that of chartered accountant. Informed by the theory of professional identity, a dual identity is proposed with influences from institutional and personal identities.

The direct relationship between ‘quality teaching’ and ‘quality learning’ (Slabbert et al. 2011) can form the foundation for the application of the findings in this project. If the professional identity of the education practitioner can be re-defined to enhance the dualism demanded by this profession it can serve as an answer to the call for reform in accounting education. By addressing certain presage, as well as procedural factors influencing adults during the meta-learning process (Du Toit 2011), the resulting higher quality of facilitation will filter through to higher quality learning in HEIs. The institutions will then stay relevant in the demanding current work environment that they serve.

This study has added three dimensions to the body of knowledge on the professional identity of education practitioners in the Financial Sciences in HEIs in South Africa. Not only has an imbalance in the academic qualification profiles been identified as a general trend among this group of professionals, but the influence of appointment and promotion policies on qualification choices has been investigated and found not to support the skewedness identified. The second dimension of the identity was from an ethnographical viewpoint and provided insights into the different combinations of thinking preferences for these individuals. As a third contribution the perspective of leadership on the dual professionalism of practitioners in Financial Sciences at one HEI, as well as their role in the balanced development of these education practitioners, concluded the investigation.
In future a comprehensive project to formulate a competency framework for the dualism of the professional accountant and education practitioner can add substance to this initial investigation. Future research could implement surveys among professionals at more than one HEI in South Africa. Another option to broaden the holistic profile of the individuals operating under this duality is further exploration of the whole-brain thinking profiles of these identified professionals.

This dissertation on the dual professionalism of a professional accountant and professional education practitioner is concluded with the following apt quotation:

Every explicit duality is an implicit unity – Alan Watts
Appendices

APPENDIX A

Dear Professor ....,

I would hereby like to request your participation as a professional accountant and professional higher education practitioner in a semi-structured interview. This forms part of my project to successfully complete my masters' degree in Education at the University of Pretoria.

The topic of my study is: Investigating the dual professionalism of a professional accountant and professional education practitioner in South Africa – a mixed methods approach. I have successfully defended the proposal to a panel of scholars at the Department of Humanities Education of the Faculty of Education and received ethical clearance from the research committee of the same faculty. I have also considered the ethical requirements regarding your anonymity and voluntary participation, and therefore request your positive consideration to take part in this discussion at a time and venue that will be convenient to you. Kindly note that all data collected with public funding may be made available in an open repository for public and scientific use.

The three major themes that I have identified from other phases during my research process for this interview are:

- Identifying the pervasive skills which overlap between a professional accountant and a professional education practitioner in the Financial Sciences departments.
- Your opinion on the extent to which the duality of professional accountants and professional education practitioners at our Higher Education Institution is balanced.
- The role management at Higher Education Institutions can play in the professional development of their employees as dual professionals?

Your inputs will be invaluable to the successful completion of this project and I look forward to your response.

Please indicate with an “X” your consent to participate or no consent.

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Kind regards

M. Cloete
Student

Prof Pieter du Toit
Supervisor
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