

From Unrequited Love to Sleeping with the Enemy COVID-19 and the Future Relationship between UK Universities and Professional Accounting Bodies

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From unrequited love to sleeping with the enemy: COVID-19 and the future relationship between UK universities and professional accounting bodies

Abstract

Purpose – This paper examines the effects of COVID-19 on the relationship between UK universities and professional accounting bodies (PABs) in the context of the accreditation system, as well as how well prepared this relationship was to observe and respond to the pandemic.

Design/methodology/approach – The research draws on ten semi-structured interviews, as well as correspondence, with six English universities in the context of their relationship with three PABs in order to build an extended analytical structure to understand the nature and extent of the accreditation system in light of COVID-19.

Findings – The study shows that COVID-19 has highlighted pedagogical and ideological conflicts within the PAB–university relationship. Our analysis shows that, in an attempt to resolve these conflicts, universities demonstrate ‘unrequited love’ for PABs by limiting changes to assessments in order to meet the PABs’ criteria. Indeed, PABs face very little resistance from universities. This further constrains academics by suppressing innovation and limiting their scope to learn and adopt new skills, habits and teaching styles.

Originality/ value – The paper highlights the weakness of the PAB–university relationship. Moreover, it shows that rather than using the pandemic crisis to question this relationship, PABs may seek to promote their accounting pedagogy and retain greater control of the accounting curriculum. This can entail the transformation of academics into translators of PABs’ accounting pedagogy rather than exercising academic freedom and promoting critical thinking.

Keywords – COVID-19; higher education; professional accounting bodies; accounting education; pedagogy.

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1. Introduction

The outbreak of coronavirus disease 2019 (COVID-19) has revealed flaws in society. Even before the pandemic, academic literature had highlighted some of these weaknesses at higher education level (see, for example, Ginsberg, 2011; Marginson and Considine, 2000; Parker, 2018; Tuchman, 2009), including in accounting education (see, for example, Sikka and Willmott, 2002; Sikka et al., 2007; Ellington and Williams, 2017). Driven by auditing scandals and other accounting manipulation cases, the extant accounting education literature sheds light on the relationship between universities and professional accounting bodies (PABs). This relationship has, to varying degrees, influenced accounting education, through changes in the approaches to and methods of teaching and assessing accounting, and has subsequently shaped the role of accounting in society (Sikka et al., 2007; Low et al., 2008). Burchell et al. (1980) note that accounting discipline “originated from those scholars who view accounting systems as mirrors of the societies and organisations in which they are implicated” (p. 10). Accounting education stakeholders have been widely influenced by these changes to perceive accounting education in terms of sets of rules rather than developing engaging methods that question these rules. However, these adapted approaches have been characterised as being inflexible as the knowledge passed onto learners may quickly become irrelevant while the skills obtained may not be conducive to creating dynamic environments that can accommodate contextual changes. Nonetheless, the pandemic has forced these issues into closer focus as distant-learning and online formats have come to dominate accounting teaching and assessment, while the latter has become the predominant concern (Sangster et al., 2020).

Academics have been critical of the impact of the PAB–university relationship not only on accounting education but also on the wider community. Regarding the former, some academics argue that PABs and universities have different expectations concerning the set of skills that an accounting student needs to acquire in order to serve the public interest, hence the differences in educational skills, styles and habits between the two types of organisations (Howcroft, 2017). Others highlight that accounting education in UK universities is under the control of the accountancy profession, thus universities and their academics now have less influence over the subject compared to their colleagues in other countries (Becher, 1994). Ellington and Williams (2017) note that the PAB–university relationship constrains the potential of accounting degree programmes and the academics that teach them through a system of accreditation. Some authors (including Sikka and Willmott, 2002; Sikka et al., 2007;

Ellington and Williams; 2017) argue that this constraint may be viewed as a problem in regard to the ability of academics to amend accounting curricula, pedagogy and assessment, resulting in courses full of relatively technical content, which leave little space for developing generic lifelong learning skills.

Despite these criticisms, prior to the pandemic, almost all UK accounting undergraduate (UG) programmes were, to varying degrees, accredited by one or more PABs (Ellington and Williams, 2017). However, COVID-19 has made the inadequacy of the PAB–university relationship, the increasingly precarious nature of the accreditation system and the difficult trade-offs between the two types of organisations even more apparent. During these challenging times, debates have raged (Sangster et al., 2020) between PABs and universities over adapted accreditation systems and the exemptions offered, leading to various outcomes (e.g., reinforcement, revision or altering of the PAB-university relationship). COVID-19 arguably presents the first major crisis for this relationship which needs to find ways of navigating through the transitional change (Ackermann, 2021). Therefore, we have an opportunity to use this crisis to define a new PAB-university relationship in accounting education, which is fairer to all involved. In this paper, we aim to reflect on how the relationship has been and may in future be affected by the COVID-19 pandemic with regards to two particular aspects: (i) how accounting and business programmes and modules are delivered and assessed in lockdown in the context of the accreditation system and (ii) the potential of academics to shape the new PAB–university relationship. With these two research issues in mind, we draw on an analysis of self-reflective accounts and extensive semi-structured interviews with, and the correspondence of, ten senior academics who have been directly involved in managing, overseeing and organising the PAB–university relationship with three PABs.

Our paper offers three main insights. First, we argue that the existing PAB–university relationship during COVID-19 has further constrained accounting academics through the suppression of teaching and learning innovations, which provides limited scope to learn and adopt new skills, habits and styles. Second, we contend that rather than using COVID-19 to reflect upon and challenge the PAB–university relationship, PABs have perceived the crisis as an opportunity to further promote their accounting pedagogy and retain greater control of the accounting curriculum. Finally, we assert that, if unchallenged, the existing PAB–university relationship could have profound implications for the identity of academics in accounting

education. Moreover, the combination of COVID-19 and the current nature of the relationship risks academic freedom and recasts academics as translators of the accounting pedagogy of PABs (Sikka et al., 2007).

In the next section, we provide the background to the PAB–university relationship and accreditation system while offering some thoughts on how this relationship has been affected by COVID-19. We then briefly describe the data collection and analysis methods that form the basis of the study before drawing on the case study to explore: (i) how accredited accounting modules have been delivered and assessed under COVID-19 in the context of the PAB–university relationship and (ii) the potential for academics to shape new links with PABs. In the final section, we discuss our findings and explore their implications for the role of accounting education in post-COVID-19 society.

2. Background and Scope

The relationship between PABs and UK universities has taken various shapes and forms in the last few decades (e.g., in terms of accreditation, sponsorship of research and teaching events, degree partnerships and student placements). In this study, we focus on the accreditation aspect and the way in which the relationship impacts academics teaching, learning and assessment practices, academic freedom and accounting education. PABs view the accreditation system as an exercise through which a professional body grants credit for university learning via ‘exemptions’ for relevant materials covered in UG and postgraduate (PG) programmes (see, for example, ICAEW, 2020a). However, from the universities’ perspective, accreditation is seen as an endorsement and quality assurance process, allowing them to advertise their accounting degrees as having links to ‘industry’ and ‘real-world’ applications while fast-tracking professional qualifications (see, for example, Swansea University, 2020; Sikka and Willmott, 2002). To some degree, this relationship might seem equally sensible and constructive for both parties in terms of recruiting students, members and other stakeholders. Yet, arguably, the relationship is more one-sided, whereby academics need to consistently demonstrate that university courses, including teaching materials and assessments, meet their PAB partner’s standards and changing criteria (Apostolou and Gammie, 2014). At the same time, UK-based PABs do not shy away from exhibiting their independence from university education. For instance, the following statement is included in the section for prospective trainees on website of the Institute of Chartered Accountants in England and Wales (ICAEW):

‘You don’t have to study accountancy, business or finance at university to start the ACA¹’ (ICAEW, 2020b).

An important argument during the pandemic has been that accounting academics who have participated in the design of professional accountancy education curricula retain the control with the professional bodies (Sikka et al., 2007). This legitimises discourses and claims that accounting education has undergone complete theoretical and practical improvements and continues to serve the public interest. Here, Sikka et al. (2007) argue that accountancy students are encouraged to learn business rules and techniques, but with little reflection on their broader social consequences. This and other criticisms of the accreditation system and the wider relationship between PABs and universities emphasises two aspects: (i) PABs’ control over accounting pedagogy and (ii) the constraining effect on academic ability. It has also been argued that these two aspects may contribute to a lack of critical thinking, have ethical implications and restrict long-term knowledge and lifelong learning opportunities (Albrecht and Sack, 2000). Debates around these issues and others concerning these relationships appear to be more prominent in times of crises such as the corporate scandals of recent decades.

In the context of these corporate scandals and accounting crises, academics have previously called for a review of the relationship between universities and PABs (Paisey and Paisey, 2000; Gray et al., 2001; Paisey and Paisey, 2004; Sikka et al., 2007; Paisey and Paisey, 2010; Wilson, 2011), for changes to the relationship (Duff and Marriott, 2012; Helliard, 2013; Hopper, 2013) and for enhancing graduate skills in preparation for contemporary work environments (Freeman and Hancock, 2011; Sin and McGuigan, 2013). Jackling and de Lange (2009) call for accounting skills that go beyond technical knowledge so that graduates can be more competitive in the international job market. Paguio and Jackling (2016) identify the ability to work as part of a team as a key skill that is missing from technical learning. Paguio and Jackling identify the following key skills/aptitudes that are missing from technical education: situation monitoring in a teamwork project, mutual support, leadership, adaptability and communication. Without these skills, accounting graduates struggle to adapt to the work environment and this has a negative effect on their professional and career advancement as well as on corporate reputation (Paguio and Jackling, 2016). To broaden our understanding of this issue, we review how accredited accounting courses pre-COVID-19 were designed, assessed and delivered. In

¹ Refers to ‘Associate Chartered Accountant’ qualification.

Figure 1, we illustrate the logic of designing and teaching accredited accounting courses in the context of the PAB–university relationship.

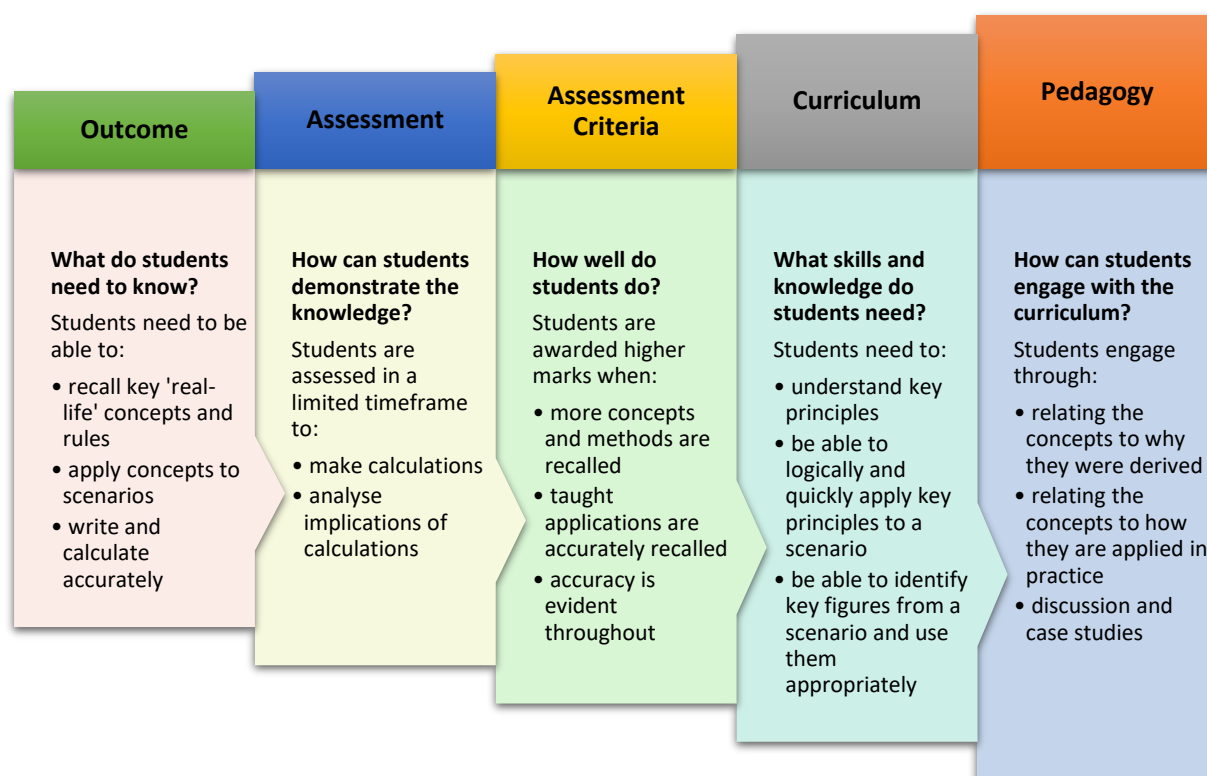


Figure 1: Designing and teaching PAB accredited accounting courses pre-COVID-19 (compiled by the authors based on a review of accounting education literature and personal academic reflections, 2021).

In our review, we primarily focus on how accredited courses are assessed. However, in order to understand these practices, we also need to review: (i) how the educational needs of the students are perceived (course outcomes), (ii) the associated skills and knowledge required to achieve the outcomes (curriculum) and (iii) how the course outcomes and curriculum are designed and delivered. There are two prominent themes that define the nature and scope of the assessment and assessment criteria of accredited courses: (i) ‘real-life’ accounting concepts and skills that are required to execute business and accounting tasks and (ii) ‘accuracy’ which is important for establishing correct accounting procedures, but which limits critical thinking? When assessed within a limited timeframe, students are challenged by the conceptual application of ideas (Ramachandra and Paul, 2020) that is differentiated by their ability to ‘accurately’ recall frequently taught ‘real-life’ concepts and applications when making calculations and analysing their impact. Students encounter several sense-making issues,

including concepts, applications and judgements, which require new solutions that do not compromise the integrity of the course and that are practicable online. (Ramachandra and Paul, 2020).

The PAB–university relationship was maintained through pre-COVID-19 face-to-face interactions and conforming to agreed roles. However, the pandemic has had a strong and immediate impact on the relationship. Since the UK government first implemented a national lockdown on 23 March 2020, universities have utilised virtual learning environments, such as Blackboard, Canvas and Moodle, and Voice over Internet Protocol (VoIP), including Microsoft Teams and Zoom, moved their teaching and assessment operations online with the expansion of new roles (Othman, 2020) and pursued new avenues to create an effective remote learning environment (Osborne and Hogarth, 2021). In consequence, educators have realised how changes to course delivery and teaching and assessment methods have interrupted the terms and conditions of the PAB–university relationship, in regard to both how the accredited courses are assessed and, to a lesser degree, how they are taught (White, 2020) (see Figure 1).

Arguably, COVID-19 has had a major impact on student recruitment at UK universities, with the number of new entrants expected to be less than 50% of that in the previous (2019/20) academic year. As discussed above, the PAB–university relationship is essential for recruiting students to accounting degrees and it is obvious that universities do not want to see any further damage to the student recruitment process. However, the pandemic has posed several problems to the PAB–university relationship. First, PABs have had no input into how programme content should be delivered: each education institution decides what is best for them. As with all crises, the first response has been to attempt to replicate what was done before, that is, splitting teaching between lectures and tutorials, which can both be delivered online. As the crisis has deepened and more time has been spent reflecting on teaching methods, academics have discovered that they are free from the constraints of the classroom and the traditional timetable. Videos may be recorded, tracking attendance and participation becomes easier, guest lectures can still happen, and students can create their own schedule – the list is endless – but assessment remains stubbornly tied the demands of PABs rules.

The next issue relates to examinations, which are key to the PAB–university relationship. PABs may interrupt the award of exemptions if they consider that the updated assessment does not reach the expected standard. This has already happened at some higher education institutions in the UK. An examination based on technical content becomes almost irrelevant when there

are no invigilated examinations. We cannot expect all students to invest in external video cameras and proctoring systems in order to maintain the status quo. The 24-hour examination was devised in order to limit the time available to complete tasks and it is interesting that this has arguably become more relevant than a traditional timed invigilated examination. ‘Perhaps it is time to embrace the modern world and find solutions that work, rather than stick with a tradition that encourages memorisation [and] surface learning and penalises those who lack the ability to express themselves quickly, clearly and coherently in writing’ (Sangster et al 2020). The 24-hour examination teases out some of the skills – the ability to translate and interpret, to question and apply – that are required to go beyond the role of technical accountant. Due to the accreditation issue, there has been limited scope to make examinations more relevant to the real world.

The focus of this paper is on the PAB–university relationship, particularly the accreditation system and its impact on academic freedom and accounting education in the context of the COVID-19 pandemic. Therefore, the primary research takes the form of academic reflections in (Red Brick) and Russell Group universities in the UK. The reflections are based on combined academic experience of more than 17 years, including time spent overseeing the accreditation system and other aspects of the PAB–university relationship.

3. Data Collection and Analysis

The empirical research involved interviews with ten academics from six different Red Brick and Russell Group universities in the UK to examine: (i) the effects of COVID-19 on the PAB–university relationship in the context of the accreditation system and (ii) how well prepared these relationships were to observe and respond to the pandemic. The sample selection was purposive with the objective of seeking out academics with distinct relevant knowledge and experience of taking part in discussions about curriculum design, assessments and syllabuses with PABs. Etikan et al. (2016) and others point to the appropriateness of this technique when knowledgeable responses are required as it encourages expressive and reflective narratives (p. 2). Table I shows the background profile of the participants, all of whom were active members of staff, currently teaching at universities in the UK. To preserve anonymity, participants were each given a unique code (P 1, 2, 3 and so on).

Table 1: Profile of Participants

Participant	Code	Current Position	Time in Profession
Interviewee 1	P 1	Senior Teaching Fellow	More than 10 years
Interviewee 2	P 2	Senior Teaching Fellow	More than 10 years
Interviewee 3	P 3	Lecturer	Less than 5 years
Interviewee 4	P 4	Senior Lecturer/Associate Professor	More than 10 years
Interviewee 5	P 5	Senior Teaching Fellow	More than 10 years
Interviewee 6	P 6	Senior Teaching Fellow	More than 10 years
Interviewee 7	P 7	Senior Lecturer/Associate Professor	More than 10 years
Interviewee 8	P 8	Lecturer	Between 5 and 10 years
Interviewee 9	P 9	Senior Lecturer/Associate Professor	Between 5 and 10 years
Interviewee 10	P 10	Senior Lecturer/Associate Professor	More than 10 years

A general invitation was sent to ascertain participants' availability and their willingness to share their views and knowledge in the interview process. The interviews took place in the universities but, due to COVID-19 restrictions, they were conducted using video conferencing. They were recorded and then transcribed for analysis at a later date. Each interview lasted approximately 35 minutes on average². Development of the interview guide and analysis of the data involved a number of stages. Initial discussions took place with those involved in the accreditation process. Keywords and areas of concern were selected from these discussions and a semi-structured interview guide encompassing the major issues was developed, based on a series of questions that reflected both the study's aims and the most common themes in the related literature. Following a series of pilot interviews with two academics, some modifications were made to the language for clarity. At the interviews themselves, the guide was employed as a basis for discussion, but each interviewee was able to discuss his or her views in detail and raise related issues that were not explicitly included in the document. Analysis of the interview data was based on the development of thematic codes. This process facilitates a systematic approach to categorisation that is ideal for exploring large amounts of textual information in order to determine trends, frequency of use, relationships, recurrent structures and discourses in communication (Mayring, 2004). We interrogated the data using Microsoft Excel to identify common phrases and terms and categorised them by adopting the coding scheme used by Gibbins et al. (1990) and Beasley et al. (2009). The process began with the creation of a vocabulary relating to accreditation, assessments and exemptions within the interview text, followed by an analysis of the transcripts, highlighting significant words and sorting the latter into categories on the basis of similarity. This in-depth, line-by-line examination of the text enabled the identification of common terms used by participants to

² Interviews were recorded and the data was analysed at a later date. To preserve the anonymity, participants were given unique code (P 1, 2, 3 and so on).

illustrate both concrete and abstract notions. Words and phrases that were used frequently were identified as being salient in the minds of participants, an approach that Spradley (1979) refers to as ‘interviewing’ the text. Using this coding scheme, we developed unique categories that capture the participants’ responses, including two broad emergent categories: (i) ‘unrequited love’, exploring the dominant position of PABs in the education sector and (ii) ‘sleeping with the enemy’³. The perceptions and reflections of participants are presented in Section 4.

4. Results: Delivering Accredited Accounting Education during COVID-19

In order to obtain an in-depth understanding of the PAB–university relationship during COVID-19, we focus on our analysis of interviews and correspondence exchanged between our case organisations (hereafter ‘the universities’) and three PABs providing accreditation between the arrival of the pandemic in the UK in March 2020 and the write-up of this paper in March 2021. To set the scene, we begin by resketching the process of designing and teaching PAB-accredited accounting courses in light of the pandemic. Figure 2 presents this process in the absence of face-to-face engagement and the inability to control assessment environments, as well as the socio-economic impacts of the pandemic on business schools and business students. In this regard, the process (before and after) the pandemic demonstrates a greater focus on the application of accounting concepts in order to differentiate between different levels of student attainment. Meanwhile, adaptations to the original model (which was presented in Figure 1) challenge the two main themes that dominated the pre-COVID-19 process: ‘real-life’ concepts and ‘accuracy’. The former has lost its significance as it may easily be achieved in less controlled assessment environments while the latter has clearly been unable to accommodate the new reality of the pandemic.

³ Here we borrow the term ‘unrequited love’ from Nietzsche to a type of relationship between PABs and universities where the latter primarily maintains this relationship and everything that comes with it. We use the term ‘sleeping with the enemy’ to a situation where PABs and university relationship would become adversarial just for the purpose of gaining the upper hand in a competitive situation.

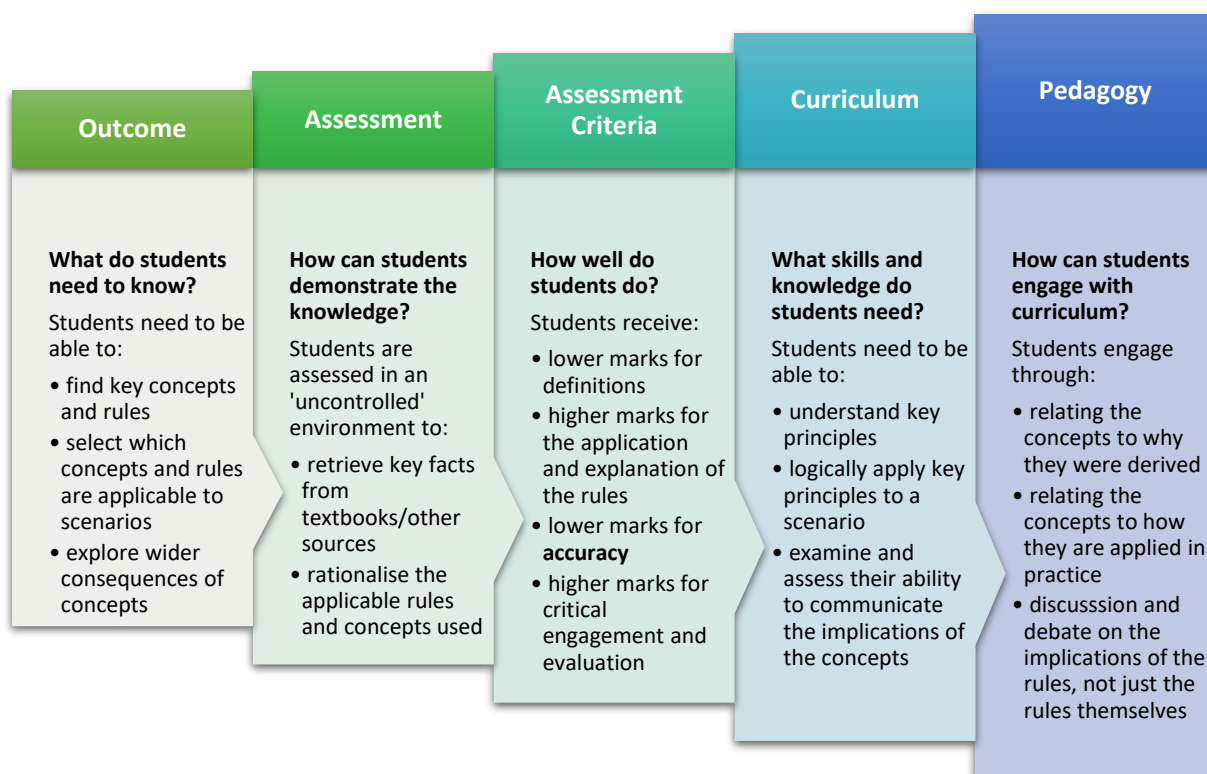


Figure 2: A reflection on the process of designing and teaching PAB-accredited accounting courses during and after COVID-19 (compiled by the authors based on interview data analysis and academic reflections, 2021).

We find that the outcomes under these new conditions move towards more independent learning objectives as students become concerned with the wider consequences of concepts. Understandably, new circumstances require new skills and knowledge. Students are required to adapt to a new learning environment of group working and communicating with others, together with a significant increase in the amount of time spent self-learning. These skills and knowledge centre on students' ability to examine and address communication issues and the application and implications of concepts. This has developed rather quickly, leaving educators to attempt different pedagogies to associate the newly required skills and knowledge with learning outcomes (see Figure 2 for a summary of these dynamics). In Section 4.1, we provide insights into the pre-COVID-19 logic that dominated the PAB–university relationship in order to pave the way for Section 4.2 which provides an in-depth analysis of this relationship during and after the pandemic.

4.1 Unrequited Love

The dominant logic explaining the PAB–university relationship prior to COVID-19 is based on three perspectives. First, it assumes that obtaining professional exemptions is one of the

criteria that students use in selecting an accounting course. Second, it claims that the accreditation system signals a type of quality assurance, whereby an external body (i.e., a PAB) grants the programme credit, indicating rigour and proficiency. Finally, it argues that accounting is an applied social science: why would students study accounting if there is no professional context to the programme when they could study a more generic programme (e.g., economics or politics) and later progress to a professional qualification.

Despite this dominant logic, there has been a careful balancing act. On the one hand, the universities have had exemptions for certain UG modules, whereby the syllabus and assessment have been controlled and externally ratified by PABs. This has created tension between the universities, which are keen to maintain these exemptions, and academics, who feel constrained by this external ratification process. On the other hand, the universities promote non-PAB aligned modules as spaces in which academics can exercise their freedom and where a broader teaching and learning context can be adopted and developed. This space (i.e., modules) remains significant to the universities in order to differentiate accounting degrees from professional qualifications:

... PABs are aggressive in their recruitment effort and whenever universities ask for some sort of partnership, they [PABs] jump at the opportunity and say, 'We give you so many exemptions in lieu of which you promote our programmes to students' (P 8).

In pre-COVID19 university lives, the two diverse threads of critical thinking and professional development co-exist. Nonetheless, the university appears to be the partner making the compromises in this relationship. A price the universities pay for this relationship (i.e., for the coveted exemptions awarded to modules) is having to follow the way in which PABs assess, which can be characterised as factual, by rote learning and traditional closed-book examinations. Academics are apprehensive of these examination styles in which predominantly knowledge, recall and elementary application are tested in a time-constrained environment. Arguably, students in such settings react to questions rather than critically thinking about them, an approach which promotes speed and accuracy as coveted skills in the achievement of excellence. Several participants reflected these concerns:

PABs do not promote critical thinking. You can pass all the professional exam papers without having a critical argument in the course. And when these students join the real world through their jobs, at that point they lack decision-making skills. No wonder we are seeing more and more corruption and scandals happening in the world (P 5).

... as we speak about the freedom of course design and module availability, our hands are tied to PABs and to the manner in which they control the whole education system. Those courses which are not linked to exemptions tend to be the ones in which students learn the most and they also give us academics a greater chance to teach lifelong learning skills (P 1).

Ferguson's (2020) examination of Gray notes that accounting students are exposed to a very specific worldview of ethical reasoning, which encompasses the ideology of financial capitalism as the ultimate goal behind every transaction (Gray, Bebbington, and McPhail 1994, 62). Gray has always argued that students need to be exposed to other modes and dimensions of ethical reasoning, believing that the purpose of education should be to encourage students to think for themselves and beyond the 'visible' in order to help them articulate and synthesise their own views. Conceivably, technical education discourages students from forming their own opinions about reality (Gray et al., 1994; Gray et al. 2001). It may be argued that education providers in the UK have gained a reputation for being 'cash cows', whereby accounting educators generate significant surpluses from teaching students (Duff and Marriott, 2012). This profit is typically generated by enrolling large cohorts of students and adopting a pedagogic approach that facilitates mostly technical teaching. In order to accommodate this pedagogy, which is less verbally contentious, accounting education and discussion moves expediently towards quantitative and didactic methods (Hopper, 2013). This deprives students from obtaining essential critical skills and from exposure to wider accounting themes, students were expecting to experience.:

...uni [university] learning is deeper and should be slower because we should aim to educate students, not to make them remember how to do questions. With more and more constraints being put on our courses, with them being filled with a lot of technical content, it is hard for me to say in accounting education whether we can truly sustain the future of this discipline (P 3).

We concur that university education and courses should be designed to provide space for greater focus and emphasis on what is really important, whereby students have the time to think and reflect, rather than be restricted by the limitations of technical content that PABs have created. To further complicate this relationship, if students can claim exemptions by completing set modules, then, by definition, these modules have to exist. The universities make formal legal agreements with students that cannot be undone. This means that in times of crisis, such as the COVID-19 pandemic, the professionally accredited modules are the first to be protected. Optional units in critical thinking and new subjects are more likely to be victims of an administrative system that requires modules to be cut in such times.

4.2 Sleeping with the Enemy

Neither the university nor the PABs were prepared for the pandemic that has forced conventional educational delivery and assessment to grind to a halt. Within a matter of days, academics had to learn and adopt new skills, habits and teaching styles in order to develop socially distanced ways of delivering lessons and assessing learners. In designing these new methods, academics need to preserve the module learning outcomes, the programme level outcomes and the integrity of assessment, including refining assessment with effective rubrics (Halabi, 2021). For modules that are accredited by PABs, urgent communication and dialogue was initiated to approve the new methods. The key concerns for PABs were the integrity of assessment and syllabus coverage. PABs were determined that they would not continue to offer students accreditation if these key criteria could not be met during the pandemic. Indeed, we are aware of a number of UK universities that have not kept their accreditation during this period as changes to the assessments were deemed too removed from the accepted ‘norm’ of a professional examination. The universities have approached this dialogue by reasoning that the previous structure has not disappeared but is just temporarily on hold and that these new methods are needed as a bridge to enable the relationship to continue beyond the pandemic. Some participants have expressed concerns about this:

In the long run, I don’t think professional accounting bodies would allow universities to continue using these 24-hour takeaway exams. These bodies have control over their exam processes. They [PABs] wouldn’t jeopardise that authority (P 3).

... the pandemic has actually given us [universities] a chance to reflect and act upon our relationship with PABs. Employers are increasingly moving away from accepting exemptions gained from university. We need to break the misconception that accreditation is a benchmark for quality and for landing a job. In fact, these accreditations tie us up in the shackles of technical education (P 8).

The participants’ concerns corroborate the views expressed in the existing literature that professional accounting bodies provide a system of education that is for technical learners and that the theory and narratives of accounting and business principles are absent from this learning (Sikka et al., 2007). We agree with the findings of Ellington and Williams (2017) that the system of accreditation for accounting and business programmes hinders the ability of university academics to design curricula and assessments that include skills such as academic writing, note taking, time management, critical thinking, presentation and working in groups on course content. For instance:

Employers no longer care for the exemptions gained from the university degree. By the time the students finish their degrees, there have been so many changes. And, if these exemptions are no longer needed then why are we going to tie our degrees to professional accreditations? At this point, we need to design degrees that are relevant, with critical and analytical skills, and compete on the value of our degrees rather than the number of exemptions students could get from our degrees. Perhaps the COVID-19 era is the best time for us to do this (P 10).

At the same time, both parties in the relationship have acknowledged the major issues that COVID-19 has introduced to accounting education. There are time zones to be considered as students from around the world return home. Many changes have been implemented to provide online learning opportunities: new materials, better use of technology, including polling and chat functionality, and greater use of online assessments with relatively less weighting on the final exam. Students have not been expected to purchase proctoring equipment in order to take online exams (Morgan and Chen, 2021). Therefore, PABs have needed to compromise and thus the concept of ‘takeaway exams’ was born. This provides a window of opportunity for students to carry out their assessment exercise within a certain timeframe, enabling all students to access the assessment and demonstrate their skills in meeting the module level outcomes. From an academic perspective, the pre-COVID-19 assessment could not be simply rehashed for an open-book situation, whereby much of the credit would be gained through the application of learnt rules to a particular scenario:

The communication between PABs and universities generally has been very good. Every accounting body has their own rules and procedures, and they (PABs) are showing a good amount of flexibility. However, ICAEW⁴ has been the least flexible of all. But I wonder for how long will this last? We are bound to design our curriculum and assessments around PABs, which we need to break out of and start designing assessments which are relevant for university students (P 9).

In this regard, the old issue of marking examinations within the PAB–university relationship has resurfaced. Professional examinations are pass/fail while university examinations are graded, the latter offering an opportunity for students to distinguish themselves. In spite of this, takeaway exams require academics to invest a significant amount of time in designing and planning, particularly for technical assessments, which can be answered through consulting textbooks, notes, online learning or search engines (Ali et al., 2020; Dyki et al., 2020). Academics have attempted, through redesigning their assessments, to address the following

⁴ The Institute of Chartered Accountants in England and Wales.

questions: (i) How can assessment be redesigned to distinguish between a competent student (e.g., one who can find the right page in the textbook and complete the mechanics of the assessment requirements) and an excellent student? (ii) What skills, beyond computation and regurgitation of facts, really show the worth of a candidate to be awarded a higher grade in academia? One participant expressed her frustration:

Changing to 24-hour takeaway exam papers was not the problem; the issue was that I had to find ways of how best to test accounting knowledge in these takeaway exam papers. I was more worried about keeping the focus on maintaining the guidelines set by the PABs on the course than using my own freedom to test (P 10).

Through this thought process, academics have provided in-depth reflections in the context of COVID-19 and in relation to the accreditation system of PABs. They argue that technical competencies could remain as they were but that the marks for these areas could be scaled down when the same content was being assessed. In contrast, assessments should identify ways in which students can show their skills and understanding through application and explanation. Moreover, the academics argue that such a method of assessment enables students to demonstrate a key professional skill, namely being able to identify the reasons behind their calculations and the rules they have applied. Considering the post-COVID-19 job market, we argue that this is more constructive for students' future careers, particularly with advanced Artificial Intelligence (AI) and Machine Learning (ML) technologies dominating the accountancy job market and the shift towards more societal and strategic, rather than technical, accountancy roles. Therefore, the skills required to undertake such roles are related to the ability to explain and calculate numbers while understanding the rules that underpin them. This, in turn, influences the way in which academics deliver accounting education content. Under these circumstances, accounting education may change to teach students how to understand and explain accounting issues and find or invent suitable tools to address them. As one participant argues:

The purpose of university degrees is that the students can do better in their career aspirations. By taking courses such as sustainability and CSR [Corporate Social Responsibility] and by doing dissertations, students can engage in deep and critical thinking and thinking beyond what is written in textbooks. And this is what the universities make clear when advertising their degrees. They [universities] have to be clever here. They don't need to treat exemptions as a marker of quality of university education (P 6).

PABs claim that their strategic-level examinations not only cover technical skills but also advocate critical and strategic-level thinking to ensure that professional accounting qualifications remain effective. This has pushed academics to accommodate the recalling of detailed technical rules, at the same time giving broader space for teaching of professional values, social responsibility and career-long learning. However, no evidence of this can be found in accounting textbooks, which mainly continue to concentrate on technical and legalistic material (Sikka et al., 2007). The PABs recommend accounting textbooks that provide narratives and discussion of accounting principles rather than employing theories to examine underlying assumptions, critiquing conventional accounting practices or mentioning interdisciplinary research. Given the amount of control exercised by PABs, we agree with Sikka et al. (2007) who note that ‘accounting education is destined to remain a decontextualized technical process. ...it will not produce reflective accountants able to negotiate pressures for change or imagine the possibilities of socially responsible practices’ (p. 17). Responses from the participants indicate that accounting teaching should be distinctive, rhetorical, ideological and non-objective in nature (rather than espousing that accounting is always precise, objective and capable of being considered definitively true and fair), as previously stated by Amernic and Craig (2004). The lack of discourse in accounting education requires attention. Students should be taught the concepts underpinning accounting knowledge, rather than being taught to accept a set of predetermined rules. One participant reflected:

Perhaps we are to blame for this. We [academics] have changed what we teach in the class due to the desires of employers and what PABS dictate to us and the most available textbooks out there. The guilt may lie with us to keep up with the requirements of employers for technical knowledge. We teach what students want, so they can finish university and quickly find a job (P 9).

Observing negative trends in US accounting education, Zeff (1989) warned of similar developments in UK universities, referring to future accountants as servants of educational authority rather than ‘leaders of change’. Despite the extent of this issue, no changes have been made to address it. Ellington (2017) has called for the integration of a more liberal approach that includes generic skills associated with critical thinking and the promotion of business values in the accounting curriculum, with less emphasis on the transfer of technical knowledge. He has suggested that PABs should implement changes in their relationship and influence on university accounting degrees and for universities and academics to change their educational practices. However, looking at the roles of educators, Gray et al. (1994) have pointed out “If

we, as educators, are not excited by our own subject, why do we teach it? If we, as educators, are not constantly examining our own ethical position, how can we claim professional status? If we take a large cohort of the (apparently) most intellectually gifted of a nation's youth, how can we justify not passing on that excitement? Not extending that intellect. Not demanding a higher ethical tone. And not turning out potential accountants capable of being 'professional'?" (p. 68). Perhaps, the COVID-19 pandemic has given both educators and PABs an opportunity to reflect on this:

In the time of the COVID-19 pandemic, we probably have had time to sit and reflect on our teaching and assessments. The world is not going to be the same as before. We need to change our assessments to be more robust. Our courses need critical awareness to foster even further deep learning. We need to convey the message to students, employers and PABs that whatever we are teaching is still relevant. Accounting education needs a refined context, an ethical perspective, a critique, a political and historical perspective and, most of all, a way to understand and solve problems created by accounting – not to hide them or cover them up (P 2).

... many others [educators] at this point would like to reduce the effects of accreditation on our degrees so university education can be refocused to provide a more liberal form of education. Going forward, we need to link our [university] education with technical education to coordinate a holistic change to accounting education or we will see the closure and merges of many universities (P 7).

The evidence presented here suggests the type of changes needed to ensure that university education and degrees continue to act as advocates for mass communities. This will only emerge through a full understanding of the (often antagonistic) relationship between universities and PABs and the collaboration between them. Attempts to drive the type of emancipatory change needed requires recognition of the highly complex manifestation of such tensions in the relevant interactions. Otherwise, efforts to establish a path forward for the education sector that reflects a full range of opportunities and impacts will be stalled.

5. Discussion and Conclusion

The outbreak of COVID-19 revealed the perils of the PAB–university relationship as accounting academics were most likely to lose their freedom and hence their ability to influence and shape post-COVID-19 accounting education. Academic physical dislocations are likely to be more frequent in the future not only because of pandemics but also due to rapid technological change allied with the digital revolution and automation. Therefore, a new social partnership

between the PABs and universities that formed the old PAB-university relationship is necessary in order to protect the future of accounting education at university level and academic identities at an individual level. In light of this, the revised relationship must provide better security for both organisations in order to protect their identities. This does not have to be at the expense of flexibility, but it does mean that we have to think differently about the sharing of responsibilities between academics, accountants and students. COVID-19 has also had very different impacts on the two professions of accounting and academia (Beatson et al., 2021). Universities, including their academics, appear to be most vulnerable to the pandemic, making economic and social sacrifices to protect learners.

However, our findings indicate that, rather than engaging in a process of reflection and reform, PABs have viewed the COVID-19 pandemic as an opportunity to retain greater control over accounting education that focuses on professional pedagogy. Our paper identifies that the PAB–university relationship has gone through two phases in this regard. First, the ‘unrequited love’ phase, during which PABs maintained that academics would find ‘convincing’ ways to ensure that technical knowledge and accuracy were still ‘rigorous’. Second, the ‘sleeping with the enemy’ phase, despite the transition to online education, academics were required to keep technical knowledge in curricula during the crisis; this further restricted their academic freedom and threatened their academic identities.

PABs have a significant influence over universities through the accreditation process. Consequently, academics have less influence over PABs to initiate changes to education practices and align them with the suggestions made in the literature (Ellington, 2017; White 2020). White (2020) notes that higher education and the accounting academy need to build a culture of academic integrity which is entwined with support services and that academics need to discuss assessment with students to help ensure that it is secure and valid. A major structural change in the relationship between PABs and academics will be required in post-COVID-19 times. The absence of formal ties, the lack of a coordinated approach to accounting degree education and the complexity of the structural relationships between stakeholders enables us to reflect on all components of this long relationship. Thus, we argue that if the two phases highlighted in this paper continue to dominate the PAB–university relationship, this will have significant consequences for the roles and identities of academics in constructing interactive learning and teaching programmes that develop a positive and supportive approach (Stewart and Khan, 2021). Traditionally, by virtue of their proficiency and professional status,

academics were principally trusted to design and deliver curricula in a way that echoed the interests of students (Clarke et al., 2007). The concept of academic freedom (Altbach, 2001) was thought to ensure that the contents of curricula would be determined by academics' professional judgement and unencumbered by political and commercial pressures. This combination of academic freedom and emphasis on professional judgement enables academics to demand that learners work hard and actively engage with stimulating and, at times, uncomfortable ideas and move forward, (Ackermann, 2021). Beatson et al. (2021) have found that academics build resilience through facing major challenges and obstacles. This provides a renewed vision into how academic traditions, such as collegiality, commitment to teaching and research excellence, may help academics to adapt to new challenges, perhaps better than their counterparts in a traditional corporate environment.

The existing PAB-university relationship during COVID-19 has further constrained accounting academics by suppressing teaching and learning innovations and leaving limited scope for them to learn and adopt new skills, habits and teaching styles. Educational institutions and wider society need to evolve. So that accounting may usefully provide understanding of and justification for economic realities, the discipline needs to be considered from a much broader perspective than merely technical. Here, accounting as a social science has to reflect the changed ontological, epistemological and methodological assumptions of the COVID-19 crisis. Morgan (1983) explains that "accounting researchers are obliged to face the dilemma that they are really social scientists. ... and to keep abreast of new developments and be competent at their craft, they will need to devote serious consideration to the nature and practice of what counts as good social research and teaching" (p. 385).

COVID-19 has highlighted the pedagogical and ideological conflicts of the PAB–university relationship. Pedagogical studies have found that accounting students are inclined to demonstrate shallow rather than deep learning (Gray et al. 1994; Thomson and Bebbington, 2004). These above-mentioned concerns become apparent when matters such as ethics, social responsibility and social and environmental accounting are introduced to universities' accounting curricula (see Al Mahameed and Riaz, 2019). Assertions have already been made in the prior literature that such materials are 'not accounting' and, for various reasons, teachers, students and practitioners often have mixed views as to what accounting really is and is not, what should be covered in a course and whether subjects not relevant to the curriculum should be taught (Gray, 2019). These ideological conflicts are perhaps historic. Researchers (Robb,

1989; Lee, 1995) have found that accounting embraces those ideas that are ‘coded’ to its central architecture and rejects those that are not (Gray, 2019, p. 4). This has created an ideological gap between academics and PABs, having different views for what accounting is and whatever one decides it should be? Within the scope of our study, it has been possible to foreground the ideological power struggles rather than organisational issues (Al Mahameed et al., 2021). These gaps further widen where an academe can stand guilty of many failings to criticise for its accounting theory shows a good view about practitioners’ perspectives that it does about academe (Zeff, 1996; Gray et al., 2001), perhaps due to the very nature of accounting as it is currently understood and practiced. Gray et al. (2001) argue that if accounting professionals cannot see the essential need for theoretical development and devise curricula that include new ideas and long-term perspectives, then we must question the education and training of accountants. In unsettled times, we must look at the long-term health of the accounting profession from the viewpoint of marrying academic and practitioner perspectives. Only then might we see a sensible solution to the problems facing accounting and business education. Post-COVID-19, we suggest that both educators and PABs may improve the quality and pedagogy of accounting education by developing a less content-driven curriculum.

Thus, we argue that there is a need for a closer bond between academia and PABs as these two strands of accounting education cannot survive without each other. In order to achieve this, both types of organisations need to be willing to answer difficult questions and accept constructive criticism. Our study shows that there remains much to be explored concerning the assessment system for accounting professionals and students (and business students in general). There are some positive developments in the 24-hour examination assessments, whereby the most able students are able to demonstrate their depth of understanding and interpretation in a way they have not been able to do before. We call for more research into exploring the future of assessments in a post-COVID-19 world. We also support the concepts of awareness and resilience (Ackermann, 2021) for academic staff, senior management, PABs and other relevant stakeholders in order to navigate through the difficult transitional period.

More research is needed to explicitly recognise the roles of universities and PABs; to provide a clear assessment of the role accreditation plays and the extent to which it does – or does not – constrain accounting degree teaching; and to recognise the nature of critical thinking and whether PABs are willing to embrace the results of such thinking and accept the consequences for the theoretical framework of accounting.

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