

**An examination of teaching professionalism in an undergraduate accounting
program at the University of British Columbia - Okanagan**

by

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Abstract

Accounting education within undergraduate programs is facing a developing crisis in teaching students what it means to be a professional. Following significant and highly visible accounting scandals such as Enron and Worldcom, the accounting profession must regain public trust. Multiple calls for education reform in accounting have called for programs to incorporate professionalism into the curriculum. This thesis examines the extent that professionalism is included in the curriculum of two undergraduate accounting programs at the University of British Columbia (UBC). Using data from faculty interviews, archival data, student and alumni focus groups, and interviews with recruiters from the professional accounting firms, this thesis provides a comprehensive overview of how professionalism is conceptualized and how it is taught at UBC, from both the curricular and pedagogical perspectives. This thesis also identifies elements of teaching professionalism that are effective. Triangulation of data from multiple sources (faculty, students, alumni, and recruiters) provides strong evidence on how to effectively teach professionalism in accounting education. The participants' conceptions of professionalism might be characterized as three layers including simple behavioural issues, very deep and complex ethical issues, and softer skills including cognitive skills, communication skills, and personal and interpersonal skills. This evidence will be useful to other undergraduate accounting programs concerned with developing future professionals.

Preface

Ethics approval for this research was received from the UBC Behavioural Research Ethics Board, certificate H08-03135.

The research design, data collection, and data analysis were done wholly by Andrew Hilton.

Table of contents

Abstract	ii
Preface.....	iii
Table of contents	iv
List of tables	vi
List of figures	vii
Acknowledgements	viii
1. Introduction.....	1
2. Literature review.....	7
2.1. Perspectives on professionalism.....	7
2.2. The accounting perspective on professionalism.....	10
2.3. Teaching professionalism.....	12
2.3.1. Curriculum	12
2.3.2. Pedagogy and faculty development	13
2.4. The role of faculty in teaching professionalism.....	16
2.5. Assessing professionalism.....	19
3. Conceptual framework.....	21
3.1. Introduction to the conceptual framework.....	21
3.2. Implications of the conceptual framework	23
4. Research methodology	26
5. Results and discussion	34
5.1. Introduction.....	34
5.2. Research question #1	34

5.2.1.	Professional behaviours	36
5.2.2.	Professional skills	38
5.2.3.	Professional ethics and integrity	44
5.2.4.	Summary for research question #1.....	45
5.3.	Research question #2	47
5.4.	Research question #3	54
6.	Conclusion	56
6.1.	Introduction.....	56
6.2.	Summary	56
6.3.	Implications and recommendations	58
6.4.	Limitations of the current study	59
6.5.	Future opportunities for this research topic	60
6.6.	Conclusion	61
	Bibliography	62
	Appendices	71
	Appendix A: Components of professionalism.....	71
	Appendix B: Conceptual framework.....	72
	Appendix C: Interview and focus group questions	73
	Appendix D: Participant consent form	76
	Appendix E: Students written descriptions of “professionalism”	79
	Appendix F: Professional skills.....	80
	Appendix G: Course syllabi analysis.....	81
	Appendix H: Future national research project.....	84

List of tables

Table 1: Examples of influences	22
Table 2: Summary of qualitative data collected	27
Table 3: Summary of data collected	28
Table 4: Qualitative data coding information.....	30
Table 5: Coding data from written student definitions.....	35

List of figures

Figure 1: Conceptual model of professionalism.....	33
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1. Introduction

Accounting education is facing a developing crisis in teaching students what it means to be a professional (Albrecht & Sack, 2000; Behn et al., 2012; Brewster, 2003; Diamond, 2005; Jennings, 2004). A common misperception of accounting is that it is a vocation requiring primarily technical knowledge. While technical knowledge is necessary, it is well understood by accountants, by sophisticated users of accounting information, and by educators that professionalism is another necessary attribute of an accountant and therefore a necessary component of accounting education (CPA Canada, 2012; Thompson, Fernandez, Budnik, & Boston, 2008). Professions are defined primarily by three characteristics: a comprehensive body of technical knowledge; self-regulation; and a need to be altruistic, that is to protect the public interests and act as a fiduciary for the client or patient (Colby & Sullivan, 2008; Sullivan & Shulman, 2005). Professionals must demonstrate competence in all three primary characteristics throughout their professional careers. Educating future professionals requires teaching those three components in an integrative way; avoiding teaching any one component will result in inadequately prepared professionals (Wilkerson, 2010).

The accounting profession has suffered a number of “black marks” in the past decade. Highly visible accounting scandals including the failure of Enron and Worldcom have been prominent within the press and raised questions of protection of the public trust. The lack of public trust has even led to the US accounting profession losing their self-regulation rights, raising questions within academia whether accounting is still a profession. Investigations of these scandals have led people within the profession and the public to question the professionalism of accountants (Craig & Amernic, 2002; Diamond, 2005). Accounting educators

are not without blame; have educators done their best to ensure that students are capable of acting as professionals? Does accounting education include learning opportunities for all three components of a profession in an integrated manner (technical knowledge, self regulation, and altruism)? Do accounting programs assess students' professionalism? Do accounting faculty have the skills, knowledge and tools necessary to help students develop as professionals?

Examining these questions is critical as the profession rebuilds public confidence.

Undergraduate accounting educators must take their responsibility to develop the future generation of professionals seriously. Educators can no longer expect accounting students to develop as professionals on their own. Curriculum, faculty, and institutional cultures must be developed using scholarly and evidence-supported methods that ensure graduates are developing into professionals.

The developing crisis in accounting education is recognized in many calls for reform from the professional bodies (Albrecht & Sack, 2000; Bedford et al., 1986), large public practice firms (Arthur Anderson Co et al., 1989; PricewaterhouseCoopers, 2003), and academics (Hermanson & Carcello, 1989). A common concern across these calls for reform is the necessity of educating students beyond the technical problem-solving perspective. The following two quotes summarize the general nature of these overall concerns,

High-quality corporate reporting requires people of integrity, a spirit of transparency and a culture of accountability. The values of quality, integrity, transparency, and accountability should be integrated throughout the curriculum.
(PricewaterhouseCoopers, 2003)

and,

The firms need to evaluate the cost to their culture of introducing individuals who have no understanding of the significance of accounting professionalism ...
(Wyatt, 2004)

Accounting is not the only profession to have faced this crisis of educating professionals. Medicine (Swick, Szenas, Danoff, & Whitcomb, 1999), law (Hamilton, Monson, & Organ, 2013; Wilkins, 1999), pharmacy (Roth & Zlatic, 2009), and engineering (Shuman, Besterfield-Sacre, & McGourty, 2005) education have all experienced difficulties in helping their students transform from student to professional. This thesis will draw on the literature and lessons learned from these other professions, primarily from medicine. Professionalism and particularly educating future professionals in medical education gained significant traction when the accreditation bodies required explicit teaching and assessment of professional skills (Buyx, Maxwell, & Schöne-Seifert, 2008) but the topic was raised 50 years ago by Becker (1962, p. 4),

... science and skill do not make a physician; one must also be initiated into the status of physician; to be accepted one must have learned to play the part of the physician in the drama of medicine.

Physicians must have a deep understanding of the organs and human physiology. However, that scientific technical knowledge must be combined with compassion, good communication, and proper bedside skills amongst others to form a truly professional physician. These professional skills, combined with the high-level of technical knowledge and self-regulation define the physician as a professional. In accounting, educators must recognize that teaching technical knowledge is insufficient (Blanthorne, Bhamornsiri, & Guinn, 2005; Estes & Cumley, 1978; G. Kermis & Kermis, 2010; Usoff & Feldmann, 1998). Bedford (1986) clearly states that the status quo is not acceptable,

There is little doubt that the current content of professional accounting education, which has remained substantially the same over the past 50 years, is generally inadequate for the future accounting professional.

In an in-depth study of accounting professionals within a public practice firm, Grey (1998, p. 575) agrees,

... it may be suggested that technical expertise was the lowest common denominator of professionalism – the basic precondition of professional practice, perhaps, but a necessary rather than a sufficient condition for being considered a professional

Some undergraduate educators may argue that professional skills and attributes are best developed post-graduation either by the professional accounting education delivery programs or within the apprenticeship workplace setting. There is strong evidence that undergraduate accounting educators should not “wash our hands” of teaching professionalism. First, the calls for reform have identified the lack of teaching professionalism as a serious hole in accounting education. Second, the medical educators have demonstrated that professionalism can be taught (R. L. Cruess, Cruess, & Steinert, 2009; Inui, 2003). Third, teaching only technical knowledge at the undergraduate level will provide a limited view of the richness of the accounting profession and may result in the wrong type of students being attracted to the profession (PricewaterhouseCoopers, 2003; J. Shaftel & Shaftel, 2005).

To regain the public confidence and trust following the highly visible accounting scandals of the past decade, accounting educators in undergraduate programs need to carefully consider the role they play in developing future professionals. Professional accountants must ensure that they act in the best interests of the public and their clients and minimize their self-interests. Following other professions that have experienced similar crises of public trust, undergraduate accounting education must respond and explicitly include teaching and learning opportunities for professionalism. These changes should be evidenced within the curriculum, with appropriate evidence of assessment, and with faculty development support.

Three research questions are explored in this thesis. They are fully discussed and supported in Section 3 but are briefly introduced here to help guide the reader:

1. How do stakeholders in the undergraduate accounting program conceptualize professionalism?
2. To what extent is professionalism formally taught in the undergraduate accounting program?
3. What are the critical elements of teaching professionalism effectively in undergraduate accounting program?

This thesis fits in the intersection of a relatively new field of research in education, the scholarship of curriculum practice (Blackmore & Kandiko, 2012; Boroff & Riley, 2012; Hubball & Gold, 2007) and the scholarship of faculty development (Potter, 2010). The complex nature of teaching professionalism requires that educators consider the whole educational environment rather than one or two courses in isolation. Stark et al. (1986) provide an excellent conceptual framework for preparing future professionals and identifies a number of challenges that need to be overcome. Institutional factors, external influences from the profession itself, curricular and pedagogical problems, and faculty skills and development must all be considered.

It is likely that successful teaching and learning of professionalism in undergraduate accounting occurs within programs that have thoughtfully integrated a variety of learning opportunities throughout the formal curriculum. As discussed in the next section, the importance of the informal and hidden curriculum cannot be understated as they play an important role in confirming a program's formal curriculum on professionalism. Further elements of successful programs likely include a variety of learning-centered pedagogies and explicit assessment from both the learning and teaching perspectives.

This thesis provides a scholarly examination of how professionalism is defined, how it is taught within the undergraduate accounting program at UBC Okanagan, and what elements are necessary or desirable for effectively teaching professionalism. In this time of developing crisis, the results of this thesis will be of interest to undergraduate accounting educators involved in curriculum revision and development, to the professional accounting bodies, to the future employers of graduates, and to higher education policy setters. The current state of educating professionalism will be evident and best-practices will be identified.

The next section of this thesis proposal will first outline the concept of “professionalism” from the perspectives of other professions. Section 2.2 examines the concept specifically in the accounting discipline. Section 2.3 examines the literature on how professionalism can be taught. Section 2.4 specifically studies the literature on the importance of recruiting or developing faculty appropriately to teach professionalism. The final section of the literature review, 2.5, covers assessment of professionalism.

Section 3 introduces and discusses the conceptual framework that will be used in this thesis and concludes by developing the research questions outlined above. Section 4 discusses the methodology the study will employ, specifically the data collection necessary for each research question. Evidence from a variety of sources including faculty interviews, archival information, student focus groups, and interviews with professional firm recruiters will be used to examine the research questions. Section 5 includes the results and discussion that are drawn from this thesis and section 6 provides a brief conclusion about the purpose and future direction of this line of research.

2. Literature review

The literature review for this thesis consists of five distinct parts. The first and second subsections examine the perspectives in the literature of the concept of “professionalism”, first from a broad selection of other professions, and then particularly within accounting. The third subsection reviews the literature on how professionalism can be taught. This subsection introduces the concept of formal, informal, and “hidden” curriculum and the importance of each. The fourth subsection expands an element introduced in the third subsection, the importance of role modelling when teaching professionalism. The final subsection in the literature review covers assessment and evaluation approaches for professionalism.

2.1. Perspectives on professionalism

A common perception of “professionalism” is that it is synonymous with “ethical behaviour.” Others see professionalism as a set of behavioural attributes or appearance requirements; things such as being appropriately dressed. This diversity of definition is not surprising given that, “teachers often see professionalism as a vague concept lacking a cognitive base.” (Steinert, Cruess, Cruess, & Snell, 2005) While simple behavioural issues cannot be dismissed, professionalism is a set of much deeper issues. The professional institution itself sets the standards for the deeper issues while the institutions within the profession (firms, employers, etc.) may determine the behavioural norms of a professional.

The common idea of what a profession is was introduced earlier and includes three key characteristics: (1) a deep body of technical knowledge, (2) self-regulation, and (3) altruistic behaviour including serving the public interest (Hamilton et al., 2013, p. 4; Sullivan & Shulman,

2005). Accounting educators generally agree with these core aspects of professionalism. For instance, in a recent American Accounting Association report, the Pathways Commission states,

The definition of any profession begins with a commitment to provide a benefit to the public. This commitment to public trust and service represents one side of a social contract. In return, society grants the profession a measure of autonomy to govern its own affairs. In accounting, this commitment requires members of the profession to consistently provide accurate and reliable information to members of the public, which enables them to make sound investment decisions, and to managers to facilitate the efficient and productive use of resources. For accounting education, this commitment requires the preparation of accountants to encompass not just technical accounting knowledge, effective thinking and problem solving, and professional practice skills, but also a deep understanding of the accountant's public role. (Behn et al., 2012, p. 21)

McGlothlin (1964) considers what attributes a professional within a profession must have and identifies five key attributes: (1) sufficient knowledge and skill, (2) social understanding of the role of the profession in society and ability to provide leadership, (3) personality characteristics consistent with effective practice, (4) zest for continued study, and (5) competence in conducting and interpreting research.

Sullivan's core definition of a "profession" takes an institutional perspective while McGlothlin's definition of a "professional" is at the individual level. Examining McGlothlin's definition in more detail, an individual's knowledge and skill is clearly consistent with Sullivan's requirement that a profession has a body of technical knowledge. Few people knowledgeable about the accounting profession would disagree that there is a large body of specialized technical knowledge required. It is possible that the recent rapid expansion of the body of technical knowledge has resulted in accounting education programs focusing more on technical knowledge and less on professional skill development (Amernic & Craig, 2004, p. 347; Turner, Reed, &

Greiman, 2011, p. 42). This change in balance is likely to exacerbate the crises of professionalism, increasing the timeliness and importance of this thesis.

McGlothlin's second characteristic of a professional is a "social understanding of the role of the profession in society and ability to provide leadership." This complex statement incorporates both Sullivan's self-regulation attribute and more importantly the altruistic quality of the profession. Accounting students are unlikely to be involved in the self-regulation process so may not need to understand the institutional issues of self-regulation. However, students should understand the implicit trust given to them by the public that allows self-regulation and they must honour that responsibility. Students must also fully understand and unwaveringly respect their duty to serve the public. The accounting profession is a complex setting that requires the professional to serve the client in a very commercial, commoditised environment. There is little doubt that unprofessional behaviour can reap large monetary rewards, at least in the short term. Such behaviour lacks the social understanding that McGlothlin talks about, does not respect the public trust, and does not demonstrate leadership – all necessary attributes of a professional.

McGlothlin's third characteristic, "personality characteristics consist with effective practice" includes effective communication and strong client management skills. His fourth and fifth characteristics recognize the dynamic nature of a profession. The necessary body of technical knowledge is constantly evolving and the professional must be willing to stay current. Further, the professional must have skills that allow them to identify unusual problems and know where to turn for guidance; basic research skills. McGlothlin's five attributes of a general

professional are an excellent summary before exploring profession-specific definitions of professionalism.

Swick (1999) indicates that professionalism in the context of medical education encompasses attitudes, values, and behaviours. Swick examines four important attributes based on prior literature: (1) recognizing the duty of care to patients or clients, (2) having high moral and ethical standards, (3) responding to societal needs, and (4) being trustworthy, empathetic, and having integrity. Also in the context of medicine, professionalism has been defined as: respect, compassion and integrity; responsiveness to needs; altruism; accountability; commitment to excellence; sound ethics; sensitivity to culture, age, gender and disabilities (Inui, 2003). From these two well-respected and commonly cited definitions, similarities emerge. In the context of medicine, ethical behaviour is clearly a part of professionalism, as is integrity, identifying and responding to client (patient) needs, altruism, and excellence in care.

2.2. The accounting perspective on professionalism

The accounting profession has recognized the importance of professionalism when educating accountants and explicitly includes assessment of professional skills in their gateway exam. Chartered Professional Accountants refer to these knowledge and skills as the “enabling competencies”; characteristics that every Chartered Professional Accountant must have. Consistent with the idea of duality of a profession discussed above (technical knowledge and professionalism), the national governing body for the Chartered Professional Accountants states the following,

Enabling competencies reflect the personal attributes of being a CPA. A critical aspect of enabling competencies is that they are pervasive to a CPA's work and behaviour. Enabling competencies allow a CPA to function as a competent professional in an increasingly complex and demanding environment. Enabling

competencies also allow a CPA to develop skills that can be transferred across different operating environments, different issues, and different roles. Possession of these competencies enables the CPA to make successful use of the knowledge gained through their education, and to become a broad-minded professional who thinks logically, undertakes appropriate analysis, exercises good judgment, communicates effectively and acts to protect the public interest. The acquisition of these competencies early in a CPA's training begins the process of professional growth and forms a strong foundation for life-long learning. (CPA Canada, 2012)

Also in the accounting context, Grey (1998) examines a staff evaluation form of one of the big public accounting firms and finds “professional and personal attributes” is one of six categories for staff assessment. Included in professional and personal attributes were the following skills:

communication; self-confidence; initiative; ability to win confidence and respect from clients and colleagues; performance under pressure; cooperativeness; reliability; self-motivation; business sense; integrity; judgement; enthusiasm and commitment; appearance; team working; ability to follow instructions and accept responsibility; decision-making; presentation skills; contribution in meetings.

That list includes deep attributes such as integrity and shallower, more employer-centric attributes such as appearance and contribution in meetings. This diversity may reflect the issue raised earlier about firms setting behavioural norms. It is very unlikely that any professional regulatory institution would ever require a certain level of “appearance” of their members, however that would be reasonable at the employer level.

Appendix A provides a comparison of the concept of professionalism from the medical perspective, the accounting perspective, and the dentistry profession. The three professions share six elements: Protecting public trust, ethics, altruism (serving others), honesty and integrity, commitment to excellence, and a commitment to ongoing education. These six factors are consistent with Sullivan and Shulman (2005) and McGlothlin (1964). Since this thesis will examine professionalism in the context of accounting education, it is important to note that only

one element, ‘accountability to peers’, was included in the other definitions of professionalism but not in the definition from the accounting profession. It is likely that the participants in this study are most familiar with the accounting perspective of professionalism.

Defining professionalism, or at least providing bounds for its discussion is important in this thesis. Faculty members, students and firm recruiters must share a common understanding of “professionalism” to answer the research questions posed in this thesis. This literature review has identified some elements of the definition that are consistent across professions and are therefore of primary concern. Steinert et al.’s (2005) statement about professionalism being a “vague concept” in medicine is likely also true in accounting. Defining professionalism, or at least providing bounds for its discussion is important for accounting education. Without a firm and common understanding of what professionalism is, it is unlikely to be prominent within our curriculum. This study continues to formally define the broad concept of professionalism for the accounting profession, particularly for accounting education.

2.3. Teaching professionalism

2.3.1. Curriculum

Education of professionals happens in three domains: the formal curriculum, the informal curriculum, and the hidden curriculum (Blackmore & Kandiko, 2012; Hafferty, 1998; Inui, 2003; Steinert, Cruess, Cruess, Boudreau, & Fuks, 2007; Stern, 1998). The formal curriculum is what we traditionally think of as curriculum – that which takes place in formal learning environments such as classes or discussion forums. The informal curriculum is the less-scripted teaching that occurs in informal environments such as hallway conversations with students. The hidden curriculum is the institutional structures that support the formal and informal curriculum such as resource allocation, faculty culture, and faculty attitudes. In each type of curriculum (formal,

informal, and hidden), faculty play a critical role although their role depends dramatically on the type of curriculum they are currently operating in.

The formal curriculum, and to some extent the informal curriculum, is that in which the faculty intend to teach. Faculty must recognize that students learn beyond that which faculty plan to teach. The hidden curriculum may be as important or more important than the formal curriculum when it comes to teaching professionalism. Hafferty (1998) suggests that educators need to be aware of the learning that occurs even when teaching is not deliberate. For instance, is it fair to assume that students will learn professional communication in a lecture setting (formal curriculum) but ignore potentially contradicting lessons when they observe faculty members inappropriately joking about a colleague? When the formal curriculum is limited to the scientific or technical knowledge required for the profession, such hidden or informal curriculum is not as important. When teaching and developing professionals becomes an explicit, stated program objective and is included in the formal curriculum, faculty must be aware of the power of the hidden and informal curriculum.

Once the existence of the hidden curriculum is accepted it must not only be managed but it must be embraced. The power of the hidden curriculum is tremendous; a teacher can easily confirm or contradict a component of the formal curriculum. Students will notice and learn from the complementary or conflicting evidence. If a desired professional behaviour is punctuality, teachers will find it difficult to develop that in students if the teacher is consistently late for class.

2.3.2. Pedagogy and faculty development

There are some examples of successful programs for teaching professionalism, or a subset of the elements of professionalism, in both medicine (R. L. Cruess et al., 2009; Inui, 2003;

Swick et al., 1999) and in accounting (Correll, Jamal, & Robinson, 2007; Hancock et al., 2009; Jennings, 2004). In all cases, curriculum change in isolation is insufficient (Maheux et al., 2000), faculty development is also necessary. The focus of the faculty development depends on the type of curricular change. For instance, introducing a new ethics course to the formal curriculum requires that faculty members are adequately trained in ethics education and capable of employing the pedagogies suggested. Changes in the informal or hidden curriculum require even deeper faculty development. These potential faculty weaknesses are identified by Steinert et al.,

However, many of the faculty members who must implement these new initiatives are unable to articulate the attributes and behaviours characteristic of the doctor as a professional, do not serve as effective role models, and have not mastered appropriate teaching and evaluation methods. As a result, faculty development is needed to achieve success in promoting professionalism. (Steinert et al., 2005, p. 128)

Inui (2003) is even more critical of curriculum change in isolation of faculty development and provides further evidence of the power of the hidden curriculum when he states,

Additional courses on 'medical professionalism' are unlikely to fundamentally alter this regrettable circumstance [students' cynicism]. Instead, we will actually have to change our behaviours, our institutions, and ourselves.

Suchman et al. (2004) provides further support regarding the importance of faculty development in conjunction with curricular change,

To help our students learn and change their behaviour, we have committed ourselves to our own continuous learning and behaviour change.

Steinert and others raise the idea of education through role modelling. Role modelling is most likely part of the informal curriculum and hidden curriculum. Traditionally role modelling was the way professionalism was believed to have been developed in students. With no explicit instruction, professional schools relied on mentoring and role modelling to help students develop

as professionals. Even if formal curriculum is introduced with appropriate faculty development support, role modelling (experiential learning) is likely to have a significant role in developing professionalism. Gagné (1985) suggests that faculty must have the appropriate background and skills,

One of the most dependable methods of establishing attitudes is by means of a set of learning conditions that includes human modelling.

Role models have played a tremendous role in medical education. The residency model relies heavily on appropriate role modelling,

Role models have an extremely important part to play in this process [medical education]. The role models must understand professionalism and its attributes and be able to stimulate reflection on the pertinent aspects of professionalism being modelled. (S. R. Cruess & Cruess, 2010)

The statement above raises another potential component for teaching professionalism, reflection. Personal reflection is a common teaching technique, particularly for attributes that require internalization (as opposed to technical knowledge that can be verified externally) (Haidet, 2008; Schön, 1990).

Evidence from medical education and accounting education indicates that professionalism can be successfully taught. Successful programs have inevitably introduced components of professionalism into their formal curriculum as a single course or as a series of modules throughout the program. Consistent with all curriculum change, these courses or modules need to be appropriately supported with faculty development.

Hafferty (1998) indicates that the informal and hidden curriculum are equally important when considering curriculum change. These components of the curriculum are more difficult to change, you cannot simply add another course. The hidden curriculum is a powerful learning medium for students, if faculty do not “practice what they preach” students are unlikely to take

to heart the preaching that occurs in the formal curriculum. Faculty development and change is also a substantial component of changing the informal and hidden curriculum but likely require real attitudinal and behavioural change in the faculty members. That is arguably harder than helping faculty become familiar and comfortable with new content or new teaching pedagogies that they may be required with a formal curriculum change. Role modelling and reflection are legitimate educational strategies for professionalism. Role modelling requires significant faculty understanding and training to ensure consistent and positive modelling is provided to students. For instance, Maheux et al. (2000) found that 25% of second year medical students and over 40% of upper year students did not agree that the faculty in their programs were good role models in teaching the doctor-patient relationship. Therefore, faculty development, in some form, plays a significant role in teaching professionalism.

2.4. The role of faculty in teaching professionalism

The last subsection concluded that professionalism can be taught. With appropriately designed formal, informal, and hidden curriculum, and using reflection and role modelling amongst other pedagogies, professionalism can be taught. The caveat raised throughout the previous section was that success hinged on having the appropriate faculty or the ability to develop faculty. The third research question in this thesis asks what the critical elements of teaching professionalism are. Faculty attributes are likely to be included in the identified elements.

Historically in accounting, most post-secondary educators had earned their professional accounting designation (80%) but a much lower proportion had earned their doctoral degree (23%) (Beechy, 1980, p. 78). Some recent (informal) data collected by the Institute of Chartered

Accountants of Canada suggests that the proportion of full-time faculty with their professional designation has decreased and the percentage with doctoral degrees has increased substantially (50-80% depending on the institution). The increase in doctoral degrees is consistent with much of the literature about the research-intensification documented elsewhere (Bennis & O'Toole, 2005; Bok, 2008; Clark, Moran, Skolnik, & Trick, 2009). The decrease in the proportion of accounting faculty with professional designations is likely due to a strong job market for qualified accountants and a salary differential that makes academia less attractive. The increase in doctorally qualified faculty and decrease in professionally qualified faculty may not be positive forces for encouraging education of professionalism.

In a study of the top nine undergraduate accounting programs in the US, PricewaterhouseCoopers raise the following concern,

We are concerned that many of those who have joined the academy recently, do not have a significant linkage to the profession. A professoriate that is disconnected from practice is less likely to be able to create a culture of accountability or to live the spirit of transparency. Transmitting the values of the profession and a belief in its importance is much more likely if professors have real and continuing connections to practice. (PricewaterhouseCoopers, 2003, p. 9)

The Association to Advance Collegiate Schools of Business (AACSB) acknowledges the importance of sufficient professionally trained and professionally designated faculty members. AACSB is the most prominent accreditation body of business schools and has separate accreditation for accounting programs. It is worth pointing out that accounting is the only discipline to have its own AACSB accreditation. AACSB Accounting Accreditation, Standard #34 states that,

In countries where professional qualification is achieved by examination and practice, the academic unit faculty must include a sufficient number of individuals who achieve and maintain professional qualification. (AACSB, 2011)

Note that Standard 34 does not explicitly state that the requirement for professional qualification is to ensure the adequacy of the professional component of students' education. Standard 31, the standard related to the mission statement of the accounting unit makes two direct references to professionalism. The first states that the mission statement must clearly identify, "the role the accounting discipline and profession play in society" – suggesting that the unit must consider professionalism. The second reference states that the mission statement should "encourage[s] learning experiences ... that positively affect [students'] development as professionals."

Standard 34 does not set any absolute requirement for the number or proportion of professionally qualified faculty. Rather it requires that the academic unit "includes a sufficient number of individuals with professional accounting credentials, qualifications, or certifications to be consistent with the academic unit's mission", a mission that includes teaching professionalism. A logical conclusion is that the AACSB requires sufficient professionally qualified faculty because they believe that is the best way to successfully educate future professionals.

A recent report by the American Accounting Association also suggests that professionally oriented faculty are important to build connections with the profession and provide a rich experience for students,

Similar to other professions, integrating more professionally oriented faculty into the accounting academy improves the overall engagement with the accounting profession and facilitates sharing information and resources. ... Faculty members who spend time in the business and practice workplace return to the classroom

and to their research with experiences that add context to the curricula and to the body of accounting knowledge. Students experience both academic and the practical perspectives from the experts in their respective fields. Everyone benefits, including those for whom these students ultimately work. (Behn et al., 2012, p. 49)

Combining the literature in subsection 2.3 (Teaching professionalism) with this subsection, it appears that there are three key components for faculty members that aid with successfully teaching professionalism:

- Formal or informal education training such as pedagogical workshops: this is necessary to be able to deliver a variety of formal and informal curriculum,
- A strong connection with the profession: both the AACSB and PricewaterhouseCoopers (2003) suggest that professional work experience, professional accreditation, or a connection with the profession aids educating future professionals, and
- Role modelling skills: role modelling may be an integral part of educating professionals. A study of 29 role models in medical education suggest that some role modelling skills may be independent of general teaching skills (Wright & Carrese, 2002).

That list of three criteria may be both discouraging and encouraging. Discouraging since there are unlikely *any or very few* faculty members in accounting that currently have all three skill sets. On the other hand, it is encouraging because all three skill sets are attainable through appropriately designed faculty development.

2.5. Assessing professionalism

Designing curriculum, developing faculty, and teaching professionalism is not sufficient to ensure that undergraduate accounting programs are developing future accounting professionals. Attempts to teach professionalism must also include assessment of

professionalism. Undoubtably, assessing components of professionalism as defined in subsections 2.1 and 2.2 is difficult, especially compared to the more easily assessed technical knowledge required of accounting professionals.

This disconnect between teaching and assessment is not uncommon. For instance Swick et al.'s (1999) survey of 116 medical schools indicates that while 90% claim to have some formal curriculum content related to professionalism only 55% explicitly evaluate students' professionalism.

There is evidence that professionalism, or at least portions of the concept, can be assessed (Epstein & Hundert, 2002; Stark, Korenstein, & Karani, 2008; Sullivan & Arnold, 2009). A review of the medical education literature indicates that many programs rely on the student-resident interactions for assessment. That experiential learning setting is not necessarily available in undergraduate accounting programs so other techniques must be used.

Assessment should also include faculty's ability to teach professionalism (Miles, Lane, Bickel, & Walker, 1989). Once faculty are properly trained in the knowledge and pedagogy of teaching ethics or professionalism, institutions must also develop standards of assessing the effectiveness of such teaching by the faculty. These assessments will allow a scholarly review of teaching professionalism and allow institutions to adjust curriculum and faculty development activities accordingly.

3. Conceptual framework

3.1. Introduction to the conceptual framework

The process of teaching and developing professionals is complex. The conceptual framework proposed by Stark et al. (1986) is useful in understanding the critical elements of preparing professionals. The model includes three key sections: the educational environment, the educational processes, and the outcomes (Appendix B).

The professional preparation environment, the first component, is the most complex and includes three sub-influences: external, intra-organizational, and internal. These influences are all relative to the professional program itself, in this study that is the undergraduate accounting program. Table 1 provides specific examples for each of these three influences. External influences include societal influences and requirements set by the professional accounting bodies. Intra-organizational influences are those which are within the university, but external to the accounting program; for instance institutional financial constraints. Internal influences include major issues such as faculty backgrounds and abilities, student intake, curricular issues, and pedagogical issues.

The three main influences combine to create the unique professional preparation environment or context of each institution or program. The value of the conceptual framework is that it identifies a number of potential factors and influences that may play a role in professional education and should guide the data collection.

Table 1: Examples of influences

External Influences	Intra-organizational Influences	Internal Influences
<ul style="list-style-type: none">•Marketplace for graduates•Media•Government policies and licensing requirements•Required knowledge base•Accreditation	<ul style="list-style-type: none">•Mission and history•Program centrality•Financial support	<ul style="list-style-type: none">•Faculty background•Evaluation of faculty•Time requirements•Student mix•Entrance requirements•Student/faculty ratio•Instructional methodology•Balance of theory and practice•Curriculum (core courses/ elective courses)•Course and program evaluation•Continuing professional involvement

The second key component of the conceptual framework is the educational process. The educational process must incorporate the professional preparation environment and transform the students to achieve the desired educational outcomes. This process is essentially an educational strategy that incorporates curricular, pedagogical and evaluation innovation to compensate or overcome the influences present in the professional preparation environment. For instance, one program may have a single core, required course in professional ethics while another program may not (an internal influence). Programs that desire their students to learn, understand, and implement ethics in their professional practice need to incorporate the existence (or not) of a core, required ethics course into their educational process. Thus, there is no one correct way to design the education process for all programs; it must be context specific.

Professionalism, in an accounting context, was defined in Section 2 and guides the discussion of professional preparation outcomes. The six key attributes in the core definition of professionalism were: protecting the public trust, ethics, altruism, honesty and integrity, commitment to excellence, and commitment to continuing education. These elements have been determined by the accounting profession, independent of the professional preparation programs. Some accounting undergraduate programs likely have these (or similar) desired outcomes explicitly stated as part of their mission. Other undergraduate programs may have these elements as desired but unstated objectives. Part of the research in this thesis will be to determine how a specific program defines professionalism and the extent to which that is publicly known and explicitly stated.

The final part of the conceptual framework is the “feedback loop” between the outcomes and the environment. Failure to achieve the outcomes could affect the accreditation standards, the marketplace for graduates, and the intra-organizational financial resources available to the program. This constant linkage between the outcomes and influences suggests that the educational process cannot be a static thing; it must be evolving to meet new influences, perhaps new influences that are a direct result of past program outcomes.

3.2. Implications of the conceptual framework

The conceptual framework provides a guide for data collection. Understanding the educational process used by the program at UBC Okanagan is critical to this study, but as described above the educational process is the result of both the professional preparation outcomes and the environment (which itself is the result of the influences).

Following numerous calls from influential institutions within the profession, there is little doubt that professionalism must be taught at the undergraduate level within accounting programs. The literature in medical education as well as other professions provides evidence that professionalism can be taught although faculty need to be keenly aware of the difference between formal, informal, and hidden curriculum. Furthermore, each type of curriculum invariably requires substantially different skills and behaviours from the faculty members – skills and behaviours that may not be inherent and therefore must be developed. Teaching professionalism may also require faculty to have close connections with the accounting profession and to have good role modelling skills.

Despite the developed literature on teaching professionalism in other disciplines, particularly medicine, there is little literature in accounting. Therefore, this thesis takes an exploratory approach and asks three research questions:

1. How do stakeholders define or conceptualize “professionalism”?
2. To what extent is professionalism taught in the undergraduate accounting program at UBC Okanagan?
3. What are the critical elements of teaching professionalism effectively in the undergraduate accounting programs at UBC Okanagan?

The first research question is necessary to inform the later questions. There is a sense that the concept of professionalism is vague and it is doubtful that any real change in how professionalism is taught and learned can occur until a more formal and common definition is created. The second research question serves to document where in the curriculum (formal, informal and hidden) and how professionalism is taught and assessed. The second research

question builds off the first and will provide tremendous contribution to the field of accounting education. Once the concept of professionalism is formalized (research question #1), elements of teaching and learning professionalism are identified (research question #2), an examination of what makes that effective or not is crucial (research question #3). Triangulation using a variety of data sources will confirm whether the effectiveness is perceived or actual. The results from research question #3 should provide an excellent foundation for other undergraduate accounting programs to build upon.

4. Research methodology

Primarily qualitative data were collected, consistent with the exploratory spirit of this research (Hubball & Clarke, 2010, p. 7). All important stakeholders in undergraduate accounting education at UBC Okanagan participated including faculty members, students, alumni, and recruiters from professional accounting firms.

Faculty members were individually interviewed using a variety of questions based on the conceptual framework in the previous section, sample questions are given in Appendix C. Due to the exploratory nature of the research questions, the interviews were open-ended, allowing the participant to digress where necessary (Lin, 2009). Course syllabi from course(s) taught by each participant were also collected and analyzed.

Students and alumni are key stakeholders in their education and were also interviewed in focus groups to confirm information gained from the faculty interviews. Four focus groups of students and alumni were used. Each focus group had between three and five participants. One additional student was interviewed individually due to scheduling difficulties. The participants were asked about their perceptions of professionalism in general and their exposure to professionalism within the program specifically. Sample questions for these student and alumni focus groups are in Appendix C.

Professional accounting firms hire substantial numbers of graduates from the program. The recruiters at these firms are responsible for the students' (employees') future development beyond just the date of hire. Recruiters were asked to identify skills, knowledge, and behaviours that are consistent with the professional expectations. Five recruiters were interviewed. Sample questions for these interviews are also in Appendix C.

A summary of the number of participants and format used to collect the qualitative data is provided in Table 2.

Table 2: Summary of qualitative data collected

Stakeholder	Qualitative Data Format	Number of participants
Faculty	Individual interviews	3
Students	Primarily focus groups; one individual interview	13
Alumni	Focus group	5
Professional firm recruiters	Primarily individual interview; one interview with two participants from the same firm	5

Multiple data types (archival, interview, and focus groups) combined with data from multiple stakeholder perspectives (current students, alumni, faculty, and professional firm recruiters) allows for triangulation of the evidence used in this study. The results and discussion in this thesis are strengthened by this methodological triangulation (Cousin, 2009, p. 136). The three research questions and data collection are summarized in Table 3.

Table 3: Summary of data collected

Research Question	Type of data	Purpose to collect / Likely outcome
RQ #1: How do stakeholders define or conceptualize professionalism?	Interview three faculty members that teach within the program	Document elements participants consider to be components of professionalism
	Student and alumni focus groups	Document elements participants consider to be components of professionalism
	Interview five professional accounting firm recruiters	Document elements participants consider to be components of professionalism
RQ #2: To what extent is professionalism taught in the undergraduate accounting program at UBC Okanagan?	Collect archival data (course syllabi) for all courses taught by faculty to be interviewed	Identify a priori the focus of the course(s) and how professionalism may be taught in that specific course
	Interview three faculty members that teach within the program	Identify to what extent professionalism is taught at UBC Okanagan
	Collect assessment tools where components of professionalism are assessed	Document student learning and congruence between objectives and assessment
	Student and alumni focus groups	Get participant's perceptions of the extent of professionalism education in the program
	Interview five professional accounting firm recruiters	Get recruiters' perceptions of the extent of professionalism education in the program

Research Question	Type of data	Purpose to collect / Likely outcome
RQ #3: What are the critical elements of teaching professionalism effectively in the undergraduate accounting program at UBC Okanagan?	Interview three faculty members that teach within the program	Determine what results in effective professionalism education
	Review of the accounting education literature and other professional education literature	Determine what best practices have been developed and documented
	Student and alumni focus groups	Determine what results in successful professionalism education – triangulation with faculty beliefs above
	Interview five professional accounting firm recruiters	Determine what results in successful professionalism education from an external perspective

Interview and focus groups were audio recorded in compliance with the approved procedures described in the participant consent forms (Appendix D). Interviews and focus groups were semi-structured although the questions in Appendix C were used to guide the conversation. Interviews were all approximately 30 minutes; the focus groups were approximately 60 minutes and had between 3 and 5 participants. Following the data collection, all the audio data were transcribed.

Using the grounded theory principles (Corbin & Strauss, 2008), the qualitative data were coded. The researcher looked for the common concepts (Cousin, 2009) from the raw data that described what professionalism is, how it is taught, learned and assessed, and what teaching strategies and faculty characteristics were considered to be necessary and effective. After the initial coding was complete the researcher then recoded the entire qualitative data set ensuring

that the codes were used consistently across all cases. Codes that were very close in concept were combined. A final list of 49 codes remained. Table 4 provides the final coding summary, listed alphabetically, including the frequency the code was used and the maximum number of times a code was used in one interview or focus group. No code was used in every interview or focus group so the minimum is zero for all codes. The mean and number of interviews/focus groups the code was used is indicated in Table 4 as well. The mean and number of interviews/focus groups are useful to determine how common a concept was across the 12 interviews/focus groups. For instance, “behaviour” was the most frequent code used (34 instances) but was heavily used in one particular focus group (16 instances) which skews its distribution. Nonetheless, it was still a very common code since it showed up in seven of the 12 interviews/focus groups. “Communication” was the third most frequent code (30 instances) and was the most common, being used in nine of the 12 interviews/focus groups.

Table 4: Qualitative data coding information (Interviews and focus groups)

	Code	Frequency	Max	Mean	Number
1	accept criticism	2	2	0.167	1
2	accountable	7	3	0.583	3
3	adaptability	1	1	0.083	1
4	appearance	12	4	1.000	7
5	assessment	7	3	0.583	3
6	behaviour	34	16	2.833	7
7	code of ethics	2	2	0.167	1
8	commitment	4	3	0.333	2
9	communication	30	7	2.500	9

	Code	Frequency	Max	Mean	Number
10	confidence	5	3	0.417	2
11	content overload	5	2	0.417	4
12	critically think	3	2	0.250	2
13	culture	17	11	1.417	3
14	deep understanding	10	7	0.833	4
15	developing professionalism	7	4	0.583	4
16	ethics	16	5	1.333	7
17	faculty characteristic	2	1	0.167	2
18	focus	2	1	0.167	2
19	group work	26	10	2.167	7
20	high expectations	26	9	2.167	7
21	how to think	2	2	0.167	1
22	integration	6	4	0.500	2
23	kindness	1	1	0.083	1
24	knowing their place	2	2	0.167	1
25	life long learning	3	2	0.250	2
26	modelling	14	5	1.167	5
27	need for common standards of professionalism	5	2	0.417	4
28	networking	20	14	1.667	5
29	on the job training	4	3	0.333	2
30	ownership	2	1	0.167	2
31	pedagogy	1	1	0.083	1

	Code	Frequency	Max	Mean	Number
32	personal reflection and assessment	7	2	0.583	5
33	presentation	14	5	1.167	7
34	problem solving skills	3	2	0.250	2
35	professionalism as a student	7	4	0.583	3
36	professionalism is hard to define	5	3	0.417	3
37	recruiting	4	2	0.333	2
38	religion	1	1	0.083	1
39	research	1	1	0.583	1
40	respect	20	9	1.667	5
41	rules	4	4	0.333	1
42	selfish/unselfish	9	3	0.750	3
43	sense of belonging	3	3	0.250	1
44	specific teaching	31	7	2.583	8
45	student motivation to learn	2	1	0.167	2
46	technical knowledge	7	1	0.583	7
47	time management	4	2	0.333	3
48	timeliness	5	4	0.417	2
49	work ethic	1	1	0.083	1

The coded data were reanalyzed looking for themes and commonalities. In particular, the codes related to describing and defining “professionalism”, the first research question, were broken down into simple behavioural items, ethics, and a broader professional skills group that

are described in the next section. As well, codes related to teaching strategies and faculty characteristics were grouped together to help answer the second and third research questions.



Figure 1: Conceptual model of professionalism

5. Results and discussion

5.1. Introduction

The archival syllabi documents, qualitative data, coding process, and emergent themes provided a rich understanding of professionalism. It became evident that while the concept of professionalism was initially difficult for participants to clearly define, there was a common understanding of what it is. There also emerged some common teaching and learning strategies to promote development of professionalism although assessment of that development was less clear. The data provided less information about faculty characteristics, and in hindsight that is likely due to the selection process for faculty teaching in the program. Those summary conclusions for each of the three research questions are discussed fully below in the following three subsections.

5.2. Research question #1

At some point in every interview and focus group, the participant(s) struggled to clearly define the concept of professionalism. This was not unexpected and is consistent with the literature (PricewaterhouseCoopers, 2003; Roth & Zlatic, 2009). For instance, one recruiter said,

... what might be easier is for us to identify behaviour that we think is not professional, versus that general sense of what we consider to be professional
[Recruiter]

After completing the interviews and focus groups, a potential model for the concept of professionalism within accounting emerged. Throughout the conversations three key themes or levels of professionalism emerged: professional behaviours, professional skills, and professional integrity.

It may be helpful to think of those three components as layers. There are relatively shallow behavioural issues to very deep issues of integrity and ethics (Figure 1). Each of these is discussed more fully below.

Student focus groups (and the sole student interview) began by having the participant(s) write a definition of professionalism or at least provide a set of words consistent with the concept (Appendix E). Those initial definitions suggested that participants approached professionalism from slightly different angles, consistent with the themes identified in Figure 1. Table 5 summarizes the students' initial descriptions, coded on the same basis as the actual interview data (see Table 4). Understanding these written preliminary descriptions is valuable to understand the breadth of concepts included in professionalism.

Table 5: Coding data from written student definitions

Code (Most common eight only)	Frequency (Based on 13 written descriptions)	Theme
ethics	7	Deep: Professional integrity
respect	7	Middle: Professional skills
appearance	6	Shallow: Professional behaviour
behaviour	6	Shallow: Professional behaviour
communication	5	Middle: Professional skills
group work	3	Middle: Professional skills
selfish/unselfish	3	Middle: Professional skills

It was interesting to see the wide variety of phrases used by the students to define professionalism; more than half of them identified ethics as a key component, yet almost the same number of them focused on shallow behavioural issues like appearance. Some of them identified all three layers in very succinct statements like the following,

Being able to accomplish tasks in an environment with others, while being held accountable and taking responsibility for your own work. Mannerisms, politeness, attitude, outlook towards others, ethics. Timeliness, communication. Audit and ethics.

That statement includes all three layers: ethics, behaviours (“mannerisms” and “timeliness”), and professional skills (“communication”, accountability, team work). These three layers are explored further in the next three sections by analyzing the interview and focus group data from all the stakeholders.

5.2.1. Professional behaviours

Students consistently identified professional behaviours (three of the student focus groups and the alumni focus group); the other stakeholders did not mention them as frequently. Students would initially define professionalism based on behavioural characteristics such as dressing appropriately, timeliness and attendance, and appropriate cell phone and laptop usage. Most of the students had classroom examples of related behaviours that were unprofessional in their opinion. These behavioural descriptions were usually very explicit such as the following statements by student participants,

... and acting accordingly in a way that is positive I guess. So that comes in with being on time, in how you speak, how you dress, how you present yourself. Are you giving people attention when they're talking in class? Are you distracted on your phone or not? Do you listen to the teacher when they're speaking even though what they're saying is really boring? You know stuff like that.

or,

... we are acting professionally as long as we're not skipping classes.

or,

When you meet someone for the first time you already make a judgement of them within 10 seconds of meeting them. So being able to be professional within the first couple seconds of meeting someone [is important]. That guy is an idiot. That guy is a professional.

The third quote is not nearly as explicit as the first two, but certainly focuses on both appearance and behaviour.

Faculty also identified these behaviours but they weren't the primary characteristics identified. Professional firm recruiters rarely mentioned behavioural factors (only one recruiter did).

The professional behaviours can generally be controlled or modified by rules. That is, faculty (or employers) can impose a professional atmosphere by requiring students to dress appropriately, show up on time, and forbid cell phone and laptop usage in certain situations. Some student participants suggested that such rules should be developed and enforced. Other student participants suggested that such rules would indicate that students were not professional and that compliance with rules would substitute for actual development or change. One student said, "you can't just change what someone does, you need to change how they think". Michael (2006) provides similar evidence that rules might undermine the development of the attributes they attempt to reinforce.

It should be reinforced that the students and alumni that chose to participate in this study may not be your typical student. During the focus groups, comments related to appearance or behavioural issues were overwhelmingly stated as things these students had seen or experienced by others but rarely done themselves.

Faculty also discussed behaviour-type attributes of professionalism, primarily classroom management-type behaviours such as cell phone and laptop use in class, showing up late for class, and other disturbances. For instance,

... I think of professionalism as going to the class – attendance, and showing respect to the other students and to the professor and you cannot turn on your cell phone and you cannot use your computer for purposes other than learning and you are not expected to disturb others or to leave the class early without earlier notice so those are kind of professionalism as I define it.

Faculty also agreed that rules may not be the route to promoting professionalism although they all suggested that some basic rules should be in place. Faculty also felt that faculty teaching in the earlier years of the program had not done enough behaviour-modification or that there was insufficient culture of appropriate behaviour within the institution.

From my general conversations with faculty at other institutions and across all levels, these concerns are not unique to the accounting program at UBC-Okanagan. In general, teachers everywhere would prefer that students behaved more appropriately and that those behaviours were learned and enforced at earlier levels.

5.2.2. Professional skills

The middle layer, professional skills, is by far the most complex of the three. Throughout the conversations, participants' notions of professionalism inevitably expanded to include multiple elements that were significantly beyond the potentially rule-oriented behaviours but less absolute than ethics and integrity. For instance, here is a sample of phrases used by participants in their discussion of professionalism,

I'm looking more for personality and interaction. Maybe I'm looking for that commitment, that spark. I have articulated with people who got 100% on every test but they were horrible to deal with personally. They were nice enough but they just couldn't do it. I'd rather take an 80% student that had a little personality and could deal with a client. I'm looking for that spark, that little extra. [Recruiter]

or,

Professional is being able to take a concept and expand on it as much as you can. To think of solutions, ways around it, or having creative solutions. Not just the straight answer and that ties into professionalism – to not just give everyone's answer but to give the big answer that no one really thought of. [Student]

or,

When you guys talk about accepting criticism and stuff, I think there is also a confidence that you have to have in your interactions with other people. I guess that isn't really groomed in university. When I first walked into the office I wasn't sure how to deal with each individual, what to expect, and that is something that is definitely huge. [Alumni]

In the first quote from a recruiter, the following elements come up: personality, communication skills, kindness (nice), broad interpersonal skills. In the second quote from a student, we see more cognitive skills including creative thinking and critical thinking. In the third quote from an alumni, we see personal skills including the ability to accept criticism, self-confidence, and adapting to new situations. This gives you a flavour of the breadth of items included in this middle layer, professional skills.

Capturing the richness of this middle layer was accomplished by carefully analyzing the codes as described in the previous section. In particular, codes describing and defining “professionalism” were split into a behavioural theme (described in the previous subsection), an ethics theme (described in the next subsection), and a catch-all professional skills. Codes included in the professional skill theme were then further examined and analyzed. That critical examination suggested that there were three broad sub-themes within professional skills: communication skills, cognitive skills, and interpersonal and personal skills.

The most common professional skill mentioned was communication, both written and oral. This sub-theme was captured by codes such as “communication” and “presentation” and

was identified in nine of the 12 interviews/focus groups. Virtually all of the instances of this theme were very explicit:

The biggest thing is communication, at least at some point in the first three years of university we're never really taught networking or how to do follow-up emails. Simple things like that, you need to know in the professional world and I think that I only got those skills from co-op [program] training. [Student]

or,

... and i heard some of the people, even in my group, the way they talk to companies is – you can't say that! [Student]

or,

I think that with professionalism, there are a number of criteria that need to be addressed, communication skills being one of them. [Alumni]

or,

Now its very much, how do they interact with people. You interview them; are you spending most of the time talking to them, trying to ask questions? Is it a lot of work or are they carrying the conversation for you? [Recruiter]

Communication is commonly mentioned as a necessary component of professionalism in accounting (Ainsworth, 2001; American Institute of Certified Public Accountants, 2011; Beresford, 2005; G. Kermis & Kermis, 2010) and in other fields (Gaiser, 2009; Parker et al., 2008; Shuman et al., 2005) and it is therefore not surprising to find that it is a core part of the definition of professionalism within a particular program.

Another sub-theme which was fairly evident was developing the cognitive skills required of a professional. A key attribute of a professional is being able to deal with and integrate the technical content of the profession (Sullivan & Shulman, 2005). As the following quotes reveal, participants realized that being a professional required more than simple knowing of the technical information.

They [students] don't understand it, they put a number in a box, they don't know where it goes, so they don't understand when they make a change where that change would affect the balance sheet, where it changes the income statement, where it changes retained earnings. They don't understand where that – what it's doing. [Recruiter speaking about students' lack of deep understanding]

or,

When I first started, clients paid professionals in a lot of cases for information; they came with a tax question. I had a big library, I'd do the research. I looked up tax cases. They [clients] don't pay for information anymore, information is now free. The only thing they want to pay for is knowledge. Knowledge is the application of that information. [Recruiter]

or,

One thing I'd like to drill into students is, don't expect to know everything. You're coming in here, you don't know jack. These guys have been here for 20 years doing the same thing in their technical areas. So one thing they [students] need to learn is how to do research, to use the resources to find, to access the things, to find the information you may need. Or reach out to other people in the office, be efficient in asking questions for certain problems. [Alumni providing advice to students]

or,

Problem solving – they're [students] probably gaining a lot of problem solving ability. [Recruiter speaking about a skill that students gain after employment with that professional firm.]

or,

Drawing connections, getting that bigger picture. Companies want you to identify those issues versus being a stickler on the adjusting entries. [Alumni]

Again, that deep understanding of the technical body of knowledge rather than just simple knowing, combined with critical and creative thinking are commonly identified in the literature across all professions (Johnson & Halabi, 2011; Kassebaum, Hendricson, Taft, & Haden, 2004; G. Kermis & Kermis, 2010; Parsell & Bligh, 1995).

The third sub-theme within the theme of professional skills is the most difficult to define and capture but has been labeled personal and inter-personal skills by the researcher. This sub-

theme includes the ability to work independently (commitment to a task, focus on a task, time management skills, and work ethic), showing respect, taking ownership and being accountable, accepting criticism, adapting to new situations, having confidence, being unselfish, and knowing their place within the profession.

One of the most commonly used words in all the interviews was “respect”. Inui (2003) uses “respect” multiple times when referring to professionalism in medicine. In many cases, participants used respect in the context of professional behaviours (the shallow layer described earlier). That is, professional behaviours respect other students, other employees, and clients. Certainly dressing appropriately, timeliness and other appropriate behaviours show a certain level of respect,

At that point I think of professionalism as going to the class, attendance, and showing respect to the other students and to the professor. And you cannot turn on your cell phone and you cannot use your computer for other purposes other than learning and you are not expected to disturb others. [Faculty]

“Respect” was also used to describe the integrity and ethics layer discussed in the next sub-section,

You definitely have a duty of care to that person or whatever, as well as the colleagues around you because you are representing them. You definitely have to treat them with respect. [Student]

Student participants would frequently describe unethical behaviour as disrespectful. Further thought needs to be given to this idea but the simple word “respect” may ultimately be very powerful. If we can develop students that treat each other, their employers, and their clients with respect we have likely succeeded in developing professionals.

Beyond “respect”, the personal and interpersonal skills are broadly included in the following four quotes.

Working independently. Taking ownership of their project, getting something to completion and not leaving the loose ends so to speak that someone else will have to take care of. Really taking ownership of their work. Working somewhat independently without constant handling. And someone who can meet with the client, someone who can sit at a table at an event and carry a conversation.

[Recruiter when asked what the largest factors for success are for a new hire]

In this quote the recruiter clearly identifies the ability to work independently as an important skill. Professionals must also take ownership of their work and hence be accountable for the quality of that work. Also included in this quote is the ability to communicate which was identified above as an important professional skill.

In this next quote, a recruiter from a different firm identifies different professional skills which they define as not being a “shnook”. This recruiter raises an interesting idea which was also raised by students and alumni – that is, are these professional skills things that are learned at a very early stage? Are they part of our personality? Are they the basic parameters for operating successfully in a democratic society? As this recruiter points out, if students show up with less-than-optimal traits, is it possible to unlearn them?

We expect them to come us with that sense of being able to judge that situation, that conversation that you find yourself in, and knowing that out of respect to the partner who is part of that conversation, I should let them [the partner] take the lead. I think that we think they'll [the student] already have that sense. I don't know if we would expect it to be the school, the university, teaching that, or is that something that most of us kind of pick up along the way? Does it come back to the personality type? First of all can you just not keep yourself from being the loud-mouthed shnook in the crowd? It goes back to how you were taught by your parents. All that kind of stuff, some of those soft skills, go way back. They start way sooner than when they [the students] get to the universities. It's already entrenched as part of them and their personality. So how do you unteach them in some cases? [Recruiter describing important skills and traits for successful student hires]

The following quote emphasizes the interpersonal nature of these professional skills, the ability to interpret and react to other people's feelings and emotions.

I feel like, in my perspective I guess, ultimately at the root of professionalism is the consideration of others. Being aware of their feelings and emotions and acting accordingly in a way that is positive I guess. [Student]

This last quote identifies more concrete skills, primarily adaptability and bouncing between multiple tasks as required.

I mean they'd [students] would probably say knowledge but the ability to adapt to different environments, multi-tasking, working on different things. They have to have the ability to work on 7, 8 or 9 different files. Switching from one thing to the next. [Recruiter describing important skills for successful student hires]

Unlike the professional behaviours identified in the earlier sub-section, professional skills cannot be controlled with simple rules. Within the broad theme referred to as professional skills, the data suggest three sub-themes: communication skills, cognitive skills, and personal and interpersonal skills. Thinking ahead to the other research questions about teaching and learning professionalism, it should be obvious that some of these professional skills (i.e. written communication) are a part of the traditional university curriculum and are likely being taught and assessed. However, some of the other, softer, professional skills (i.e. confidence, accepting criticism) are not part of the traditional university curriculum and therefore may not be taught or assessed.

5.2.3. Professional ethics and integrity

The third layer in my model, ethics and integrity, is a common element of any definition of professionalism (Sullivan & Shulman, 2005) and has been identified as a necessary part of the accounting profession and accounting education (American Institute of Certified Public Accountants, 2011; Correll et al., 2007; Hancock et al., 2009; Johnson & Halabi, 2011; Sin, Reid, & Jones, 2012; Wolcott, 2010). Interestingly, ethics or integrity did not come up in every interview; it was discussed in seven of the 12 interviews/focus groups. It was particularly absent

during the discussions with the professional firm recruiters, although that may have been due to the sense that ethics are not even up for discussion when we talk about professionalism; ethics are the bedrock of the profession. That philosophy can be seen in the comment below from one recruiter who did mention ethics,

I don't think ethics are ever a question. I guess professionalism includes being ethical and they're linked together.

Ethics were more commonly mentioned by faculty and students.

I kind of associated professionalism with ethical and moral conduct, especially if you're working in an accounting firm. In case any of those dilemmas come up, it's just how you represent yourself. In school is the exact same way you're going to represent your company. I think professional skills are really tied towards that.
[Student]

or,

I would definitely say that ethics goes hand-in-hand with professionalism. As a professional you are seen by society so you should act with ethics. [Student]

or,

I'm constantly raising ethical components throughout the course but I don't think it's necessarily changing them. I'd like to think it is, but I think it makes them more conscious of their decisions. I see it where they make a submission and they'll make reference in it to a discussion we had about an ethical thing. They're conscious of it. Does it change how they'll handle something? I'd like to think so but the reality is it's human nature and you can only do so much on that. [Faculty]

5.2.4. Summary for research question #1

The data analysis provided some very clear aspects of what professionalism means in the accounting field. In particular, professionalism clearly includes an ethics and integrity component. That is supported historically in the literature and also came up throughout the interviews and focus groups. In fact, ethics and integrity are so deeply ingrained within the accounting profession as an important component, that I refer to them as the deep, base layer of

professionalism. It should be noted that “deeply ingrained” does not imply that every accountant has always acted ethically and with integrity, rather that the profession expects ethical behaviour and is not tolerant of any aberrations.

Another clear component of professionalism is the simple behaviours and appearances that are commonly tagged as “professional.” These include timeliness, dressing appropriately, and general politeness such as not using cell phones or laptops inappropriately with clients or other stakeholders.

The third key component of professionalism within accounting has been referred to as the professional skills. This third component includes communication skills, both written and oral, both formal and informal; cognitive skills especially deep understanding of the technical body of knowledge, and critical and creative thinking skills; and finally a set of skills referred to as personal and interpersonal skills which include adaptability, working independently, unselfishness, and accountability.

The three components are actually very consistent with the enabling skills of the national professional accounting education body in Canada, the Chartered Professional Accountants (CPA). The CPA Competency Map (2012) lists five broad enabling competencies: professional and ethical behaviour, problem-solving and decision making, communication, self-management, and teamwork and leadership.

Participants clearly struggled to succinctly define professionalism and no participant referred to the CPA Map or the legacy versions of that competency map. Some participants were able to focus on a portion of the concept, for instance student participants commonly focused on

the behavioural aspects. Other stakeholders focused primarily on the ethical components. No participant provided a complete or comprehensive description.

There was general consensus and evidence that professionalism is undefined in the accounting profession. Deep analysis of the qualitative data suggests there is actually much consistency across all stakeholders although a void of comprehensive understanding. I will suggest that a more formal, complete, and stated definition or conceptual framework for the term “professionalism” would help create a common understanding for the program. The competencies identified as enabling competencies in the CPA Map are a great starting spot for such a statement. A common understanding will likely be helpful as the profession continues to determine how to best teach, learn, and assess professionalism.

5.3. Research question #2

The relatively homogenous concept of professionalism from a wide array of stakeholders in the accounting program at UBC Okanagan suggests that it is formally and informally taught and potentially assessed. The undergraduate management curriculum does have some related distinct courses, for instance there are separate ethics and communications courses required of all students (Mgmt 200 and Mgmt 340 respectively; neither are taught by accounting faculty). In virtually all the student and alumni focus groups, participants mentioned those courses as explicitly teaching portions of professionalism.

Analysis of the course syllabi for courses taught by the faculty participants indicates that professionalism is not a substantial part of the accounting curriculum. A summary of the course syllabi is provided in Appendix G. The analysis examined the syllabi for: (1) "professionalism" or derivatives explicitly mentioned in the syllabi, (2) behaviours, skills or concepts identified

from the first research question, (3) specific assessments, and (4) specific pedagogies related to professionalism. The syllabi were first analyzed prior to the faculty interviews and then re-analyzed after all the interview and focus group data were analyzed. This two-stage process was necessary since the researcher developed a more well-defined understanding of professionalism and effective pedagogies after the full data set was analyzed.

Only two courses (A and C) mention specific assessment related to professionalism and the assessment component in course A is primarily at the shallow level. In fact during the interview with the faculty who teaches course A it was confirmed that the participation and professionalism assessment component was only used to "unreward" undesirable behaviours. Course C was developed and taught by the researcher and should therefore be interpreted with some caution. Course C was specifically developed over many years to be a balance of technical knowledge and professional skill development consistent with the themes within this thesis.

An interesting and collaborating point was how frequently case studies are used as a teaching strategy (five of eight courses). Case studies were identified by students, alumni, faculty and recruiters as an effective way to develop professionalism. This is more fully discussed in the following paragraphs. Case studies are also a frequently used teaching strategy and assessment method at the professional education (CPA) level and it is likely that that usage motivated and supported instructors to adopt it as a viable pedagogy.

Analysis of the qualitative data suggests that five broad curricular strategies dominated the conversations regarding formal and informal teaching and learning of professionalism: group work, case studies, presentations, overall culture and role modelling, and course difficulty.

Many student and alumni participants mentioned group work in their discussions. UBC Okanagan's program is structured so the introductory courses are run as a cohort in students' third year. That is, every student completes the same 11 courses in third year; doing six courses in a cohort of 60-70 students in the fall semester and five courses in new cohorts in the spring semester. Students are therefore very familiar with their peers. Many student participants mentioned that the cohort structure requires them to "step up to the plate" since they need to build a positive reputation. Alternatively, they all had stories of peers with poor reputations after demonstrating poor work ethic or unprofessional behaviours and attitudes.

Group work is an important skill that was identified by the recruiters as well (mentioned by three of the five recruiters). Most accountants operate in a team-oriented business model so group work skills are important. The following quotes from the recruiters highlight this,

They are willing to to help out wherever needed. That basic stuff – "I'm there for whoever needs me. I did my part, but my piece in all this audit isn't done just because I completed the parts I was assigned. Who needs something now?" Maybe I was fortunate to get through my part really quickly and now who can I go to help now? Somebody who has got that sense of team and support.

or,

So when we go back to that, what do we look at [when recruiting]? Marks are the first cut sometimes and it is looking at whether they have some – I know [one partner] likes to see that somebody has been part of a team of some sort.

or,

When I recruit, I look for good marks, [they're from a] small town, and they're captain of the hockey team.

The last two quotes stress that recruiters do care about students' ability to work in a team environment, commonly experienced through team sports. I point out that in the last quote above, the small town issue was explored further and was tied into students' work ethic.

In terms of the specific professional skills identified in Appendix C, group work can aid the development of many of the specific skills. Focusing on the three professional skills discussed in subsection 5.2.2 and using quotes from students and alumni as support, the following support for group work as an effective strategy is provided.

- Cognitive skills
 - Adaptability: need to work with different people frequently

Don't let the students pick the groups, the teachers pick the groups because now that individual is responsible to adapt to the people around them. [Student]

- Communication skills
 - Oral (informal): must be able to participate in group discussions

Being able to work with underachievers and being able to say, not inappropriately, "your work sucks", but saying, "what about this," trying to tell them, push them in a direction that doesn't put them down. Being able to deal with underachievers, professionally without destroying their ego is a big part of it. [Student]

- Personal and Interpersonal skills
 - Teamwork: must be able to work in a team or group
 - Awareness and consideration: must incorporate strengths, weaknesses, emotions of their peers
 - Provide and accept feedback: can be either informal or through formal peer-evaluations
 - Time management: need to set internal deadlines for group members
 - Commitment: must complete their work on time or disappoint group members

But 3rd year for some reason, we're growing up or we're tired of not being honest, we actually start evaluating people for what they did. I've probably evaluated a friend shitty before because he wasn't producing quality work. [Student]

and,

Its giving them the opportunity to practice that sort of thing. Even group projects encourage one person to be the leader; that's a back door approach to development as a professional. [Alumni]

Another frequently mentioned curricular strategy was the use of cases. The identified strengths of cases included their integrative nature. That is, cases are generally integrative across technical areas (i.e. financial accounting, audit, tax etc.) and also integrative across technical knowledge and professional skills. Cases generally require students to deal with specific clients with specific concerns. Those contextual features are rarely present in traditional technical problems. Cases usually have a less structured format where the required may not be explicit. Those features can help students develop many of the cognitive skills outlined in Appendix C.

That's what I think the best way of teaching that [professionalism] is through case studies and that's CASB [the post graduate professional education program for CA students] It's teaching you how to talk to different levels of knowledge so client versus partner versus manager – cases teach you how to address that. [Alumni]

or in the following conversation,

I think it really depends on how they are taught. If they [professionalism and technical knowledge] are taught in an integrated fashion then they don't have to be competing goods. But in a class where the teacher says we're going to devote these two weeks to professionalism and the next four weeks to technical then you're compromising. If you can integrate them you may not have to split the time. [Student]

[Interviewer]: *Have you seen them integrated?*

Cases. Especially group work cases. [Student]

In that last conversation above, you see a number of threads come together: cases, integration of professionalism and technical content, and group work.

All participants frequently mentioned presentations as an effective strategy. Recruiters indicated that the public speaking and presentation skills of our students were excellent. Many students and alumni had stories of their first class presentation and how uncomfortable they felt compared to their fourth year presentations.

... because professionals have to give a talk, they have power, they have presence. So I feel that especially in 3rd year, with all those presentations, that really forces you out of your comfort zone. [Student]

Presentations were identified as helping develop the communication skills (Appendix C) primarily, oral (formal), public speaking, and presenting to different audiences.

Faculty culture was included in some interviews. For instance, one student participant said, “Professionalism cannot be taught, it must be part of the culture.” Another said, “Professionalism is a culture that can be encouraged in the classroom.” Other participants used the phrases “seeped through” and “socialization” to describe how professionalism is learned. A culture of professionalism is consistent with the power of role modelling. Culture clearly extends beyond the formal curriculum into the informal and hidden curriculum. Many students and alumni mentioned that their exposure to professionals via networking events was critical in their development.

I think that being exposed to other professionals in the community, I think that's one thing about the university or the program, there's not a lot of interaction i feel between the community and the university. If we had more interactions with professionals then we would understand what they're like and you're more likely to act professional. I think that would be really beneficial. To have more exposure and communication with professionals in the community. [Student]

While the student above mentions the lack of networking opportunities, an alumni suggests that the large number of networking opportunities were a benefit,

One good thing that I think came out of being at UBC Okanagan, with a small graduating class, we had lots of opportunities to network. We've had more

chances to practice this, practice our professionalism, practice our communication with professionals at work. That's one great thing that I appreciate from UBCO is that we had all these different opportunities to be able to practice. [Alumni]

Networking is one form of role modelling as suggested in the quote below,

I was going to say, not necessarily taught, but exposed to situations where we were forced to be professional and probably a little last year and more this year with all the networking events. I think we were exposed to how to be professional by surrounding ourselves the people we were networking with. [Student]

Faculty members play a clear role in modelling and defining the culture,

I think I would say more through absorption and the culture, the standards that are set by teachers and our fellow students. There's a whole feeling in it because once you jump into it you see how others are acting but if everyone comes in and is slack or doesn't seem to care and says what they want and its accepted and nothing gets done about it then you will act accordingly as well. [Student]

The identification of faculty culture and role modelling as successful strategies for developing professionalism reinforces the importance of the informal and hidden curriculum identified earlier (Hafferty, 1998).

The final strategy is not necessarily curricular, rather it's more philosophical. Many times, students and alumni claimed that the difficulty of the course impacted their skill development. There may have been a self-selection bias for students volunteering to participate in the study, but they were virtually unanimous stating that the harder courses were where they learned and grew the most. One student claimed,

Professionalism has a compounding effect on learning because the more professional you are the more serious you take your studies; the more serious you take your studies the more professional you are. [Student]

and,

If a class is so difficult that you can't be unprofessional and succeed in that course then instantly you have to adapt and that may foster a new sense of professionalism.

The data have indicated that professionalism is and can be taught, through formal curriculum as well as informal and hidden curriculum. Separate curriculum for certain portions of professionalism may be successful including courses in ethics or business communications. Three of the strategies identified in the data are likely common across all business schools: group work, use of cases, and presentations. Two deeper ideas were also discussed including having a culture of professionalism and having high expectations of pre-professional students.

5.4. Research question #3

The final research question examines the key elements of teaching professionalism effectively. Particular teaching strategies and philosophies were already identified in the previous section in response to research question #2. The literature also suggested that particular faculty characteristics may be necessary to teach or model professionalism. Very little information relevant for identifying specific faculty characteristics was gathered. I suspect that was the result of a potential selection bias. Instructors within the accounting program have all been chosen based on their prior professional work experience, professional designation, and professional program teaching, therefore alleviating many of the concerns raised within the literature (Gagné, 1985; Steinert et al., 2005). In many ways the faculty complement at UBC Okanagan is not reflective of other schools across the country. Our relatively recent formation (2007), small size (three full time faculty members and two part time faculty members), and non-urban geographic setting have forced or allowed us to be very selective in hiring faculty. Two faculty specifically mentioned their professional backgrounds as an important asset when they teach professionalism. The quote below is reflective of those comments,

My most recent senior corporate role was with OSC [Ontario Securities Commission] compliance, focusing on ethics management and also risk

management that encompassed everything including human resources. The whole thing had to do with the underlying corporate strategy. I was dealing with the board of directors regularly. Everything I was dealing with had ethical undertones. ... I was in an environment that I can honestly say people wouldn't accept anything less than, even in our risk management stuff our minimum bar, everything had to be above our minimum bar and our bar was that, we do not, under any circumstance, violate any law or regulation. There was no interpretation, it was very cut and dry. So that was just instilled in me. That was the norm for me. That's who I am. For me, has it affected my teaching of professionalism? Absolutely. Because I can bring and I do bring real life but I have to temper that since some students are not going to be in that type of position. I had a very fortunate environment. Not everyone out there, they may not find themselves in an environment that is as cut and dry. As far as other professors, I think that everyone brings their own stuff, their own skills. For me, professionalism is one of my core things. I don't expect that every other professor would have that same type of experience. Mine was in a unique environment, a unique opportunity.

6. Conclusion

6.1. Introduction

The accounting profession is at a crossroads. It has suffered a loss of public trust including the loss of self-regulation rights in the US. The body of technical knowledge required of a professional accountant has rapidly expanded and as a result accounting educators may be spending more time teaching technical material than they are teaching professionalism. The conflicting demands on accounting programs require educators to carefully examine how professionalism can be taught effectively and efficiently. This paper draws on other professional areas and provides a first look at how an accounting program at the University of British Columbia – Okanagan is teaching professionalism.

By far the biggest thing learned from the research is that the concept of professionalism is very vague and few stakeholders have thought deeply about what it is or how to provide educational opportunities. Despite that vague nature, participants actually have very consistent ideas of what it is. Some stakeholders focus on certain portions of professionalism (i.e. behaviours) more than other areas, but given adequate discussion opportunity most stakeholders share a similar vision.

6.2. Summary

The purpose of this thesis is to:

1. Determine if there is a common understanding of the concept of professionalism among stakeholders of the accounting program at UBC Okanagan,
2. Document the extent that professionalism is currently being taught in accounting education at UBC Okanagan,

3. Identify the critical elements for effective teaching of professionalism, and

The participants' conceptions of professionalism might be characterized as three layers including simple behavioural issues, the very deep and complex issue of ethics and integrity, and the middle “soft skills”. Analysis suggests that those soft skills can be grouped into three inter-related themes including cognitive skills, communication skills, and personal and interpersonal skills. Specific attributes and skills within those themes are provided in Appendix F.

Further, the archival and qualitative data suggest that certain aspects of professionalism are being taught within the formal, informal and hidden curriculum of the undergraduate accounting program at UBC Okanagan. Some professional skills such as communication and presentations are being formally taught and assessed. Other professional skills such as critical thinking, research, and emotional awareness are being developed but no obvious formal assessment was identified. The deep professional attributes related to ethics and integrity are being formally taught and their importance is evident by the frequency with which students discussed it.

Particular teaching strategies were identified by participants who suggested they were effective in teaching particular portions of professionalism. Specifically group work was identified as a successful strategy that helped develop numerous personal and interpersonal skills and communication skills. Case studies were another frequently mentioned pedagogical strategy. Case studies were mentioned by all the different stakeholder groups and were evident in the archival course syllabi material. Case studies are mentioned frequently in the literature as a best-practice for developing professionalism and they are a common part of the post-graduate professional education program that many undergraduate accounting students proceed on to.

Therefore it is not surprising that they were found to be both effective and present within the program.

Other teaching philosophies that were identified in this study include building a culture of professionalism, including using mentoring. Role modelling by faculty is a common strategy in the other professions, so that was not unexpected. Students and alumni also mentioned how networking opportunities with practicing professionals was a very important element and enabled them to observe professionalism in a variety of contexts. Finally, many students and alumni suggested that high academic expectations were necessary to promote the development of professional skills.

Specific faculty characteristics were suggested in the literature as being important when developing professionals. Little information regarding such factors arose from this study however, suggesting that either the interview questions were ineffective or that the sample of faculty participating and teaching within the specific program had homogenous professional backgrounds. I still believe that teaching professionalism does require very specific and demanding skills from the faculty and hopefully that can be explored further in later research.

6.3. Implications and recommendations

The results from this thesis should provide some preliminary evidence on teaching professionalism in accounting that will be useful to other undergraduate accounting programs and to the accounting profession as well as curricular and pedagogical improvements within the accounting program at UBC Okanagan.

As a result of this study, five recommendations for accounting programs in higher education are apparent:

1) There should be a well developed, public statement of what professionalism means within the accounting program. This statement should be familiar to all faculty, students, and recruiters and should be updated frequently to incorporate further skills that are identified.

2) Accounting instructors should develop specific assessments for each separable component of the statement on professionalism.

3) Instructors should incorporate those assessment strategies in their specific courses with the intent that as many different professional attributes and skills should be assessed throughout the program as possible.

4) Instructors should participate in a variety of faculty development workshops that assist with teaching and assessing professionalism. If necessary, specific workshops should be developed.

5) Data should be collected in regard to the effectiveness of the teaching and learning of professionalism with continual adjustments made to ensure efficient and effective development.

6.4. Limitations of the current study

The current study for this Masters thesis was limited to just one undergraduate accounting program. That resulted in potential limits on the diversity of stakeholders and breadth of discussion during the interviews and focus groups. One direct example of this lack of diversity was particularly obvious with the faculty characteristics examined in the third research question. The three faculty included in this study had very similar professional backgrounds which was likely the result of selection and hiring decisions that placed a dominant preference for accounting faculty to have prior professional work experience and a current connection with the

accounting profession. One of the expectations at the beginning of the research was that accounting faculty with a connection or background in the profession would be more able to, or more effective, teaching professionalism. There was no evidence for that initial hypothesis, possibly due to the similar professional backgrounds of the faculty participants.

Another limitation that is also the result of limiting the study to one program, is that the effective pedagogies may be overstated and exclude other effective teaching and learning strategies. The effective teaching strategies identified in the second research question (section 5.3) were those identified by faculty, by students, by alumni, and by the professional firm recruiters. Faculty, students, and alumni would likely only identify a particular teaching strategy if it was currently being used in the program and therefore there are possible other effective teaching strategies that do not get identified in the current study.

A third limitation, again related to the limited nature of the data collection, is the firm-size and economic/market-size of the firms from which recruiters were interviewed. All the recruiters were based out of a relatively small economic market (population of ~150,000 people) and relatively small professional office (<100 people). It is quite possible that recruiters in larger firms in larger urban settings may be looking for a different skill set than the skills identified by the participants in this study.

6.5. Future opportunities for this research topic

The value of this research seems obvious to the author as well as to others. In order for the research to progress beyond one undergraduate program, a national study involving six to eight undergraduate and graduate programs has been proposed. This extension of the current study would remove all the limitations discussed above by including programs across the country

and strategically choosing schools to ensure a variety of program size, university size, province, faculty complement, student complement, length of time the program has operated, and urban/rural settings.

Two grants have been applied for and were awarded in the past ten months. Progress on the national extension of this research will begin shortly. A copy of an external funding award for the national extension is included in Appendix H (UBC BREB certificate H12-01970).

6.6. Conclusion

A few obvious conclusions can be drawn from this study. First, professionalism is difficult to define for many stakeholders. It is something that we know but can't succinctly state. We can identify specific aspects of it and can easily identify its opposite. Second, there are very comprehensive definitions both within the accounting profession (CPA Competency Map) and within other professions such as medicine. It makes sense to formalize a program-level statement, drawing on the other resources already in existence. Third, there are some common pedagogies that can be used to develop portions of professionalism. Some of those such as group work and case studies are frequently used by many faculty and therefore should not be seen as a significant hurdle for implementation. Of course with any pedagogy, using them effectively requires deep thought and careful implementation. Finally, all stakeholders need to promote the development of professional skills at the undergraduate level. Recruiters are clearly interested in students that have more than technical knowledge, alumni recognize the benefits of their professional development prior to working at an accounting firm, students should see the job prospect benefit, and it should result in providing a richer learning environment for faculty.

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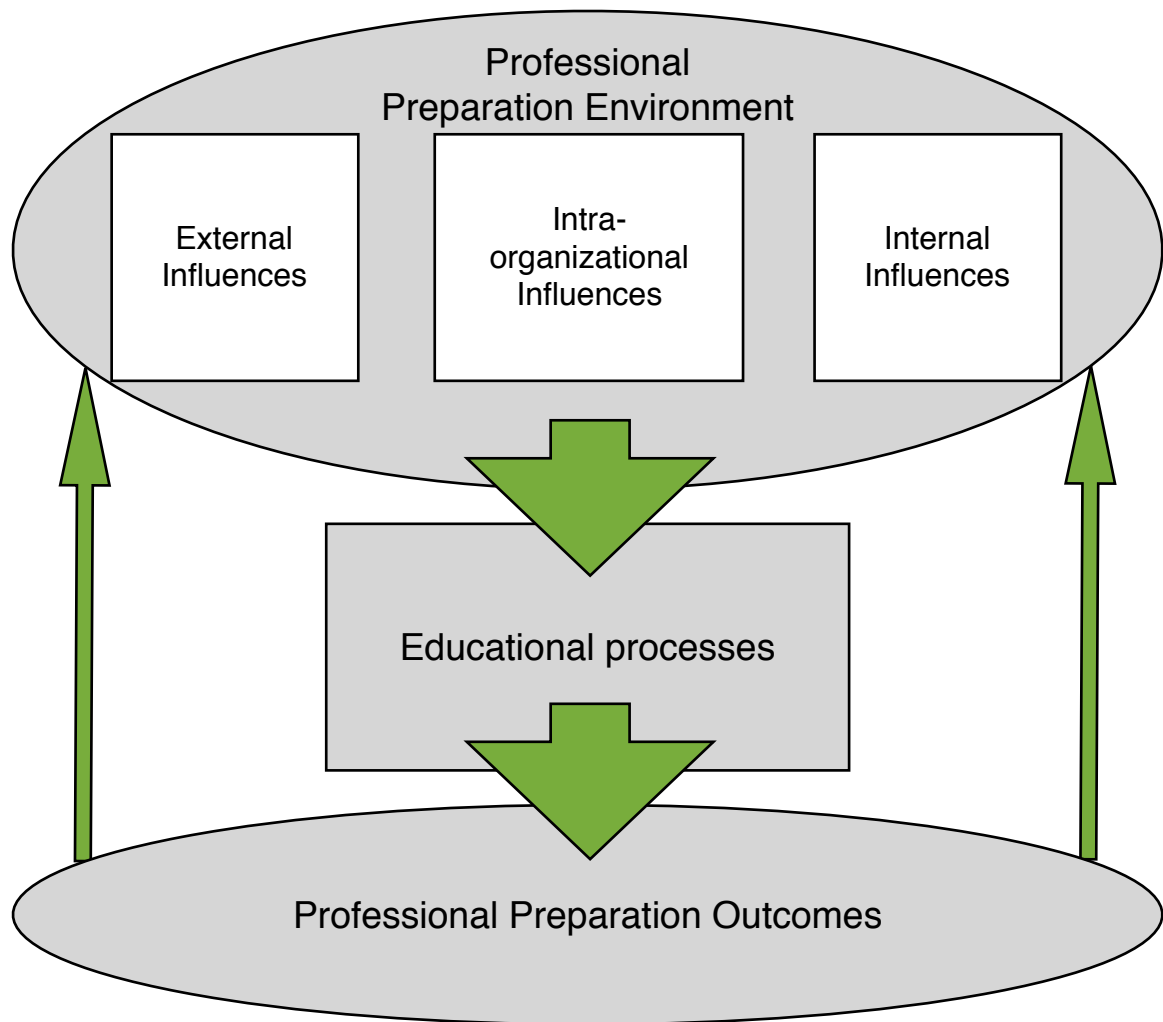
Appendices

Appendix A: Components of professionalism

Attribute	Swick (2000)	CPA Competency Map	American Dental Association
Subordination of interests/protects public interest	x	x	x
Ethics and morals	x	x	x
Social contract to serve/due care	x	x	x
Honesty and integrity, trust, compassion, respect	x	x	x
Accountability to peers	x		x
Commitment to excellence/reputation of profession	x	x	x
Commitment to scholarship and continuing education	x	x	x
Ability to handle uncertainty	x	x	
Reflection on actions and decisions	x	x	
Objectivity and independence/avoid conflict of interest		x	x
Confidentiality		x	x
Demonstrates leadership and initiative		x	
Solves problems and makes decisions		x	
Communicates effectively		x	

(American Dental Association, 2011; CPA Canada, 2012; Swick, 2000)

Appendix B: Conceptual framework



Based on Stark et al. (1986).

Appendix C: Interview and focus group questions

Faculty discussion points and interview questions

Professional preparation environment

1. What influence have the changing accounting and audit standards had on teaching in your program?
2. What unique skills do your faculty bring in terms of teaching professionalism?

Professional preparation outcomes

1. Where in your program do you explicitly teach professionalism?
2. How does your program define professionalism?
3. Are the outcomes explicitly stated and agreed to by all members of the department?
4. Are faculty and students aware of the desired outcomes?
5. Are the outcomes consistent with those identified in the study? In your opinion, how well is the department achieving the desired outcomes?

Educational processes

1. What elements of your curriculum teach professionalism?
2. What types of pedagogy do you use to teach professionalism?
3. How do you assess students understanding of professionalism?
4. What constrains you from doing more? What resources do you need to do more?

Student focus groups discussion points and questions

Professional preparation environment

1. How important do you think professional skills and knowledge is to your future success as an accounting professional?
2. Do you think your program has a correct balance between technical knowledge and professional skill development?

Professional preparation outcomes

1. Does your program explicitly teach professionalism?
2. Does your program have a stated definition of professionalism?

Educational processes

1. Where in your program have you been taught professionalism?
2. What types of pedagogy were used to teach professionalism?
3. How were you assessed on professionalism?
4. What could your program do to improve the teaching of professionalism?

Recruiters from professional accounting firms discussion points and interview questions

Professional preparation environment

1. What influence have the changing accounting and audit standards had on your recent hiring?
2. What unique skills do you think the accounting profession and the public require from accounting professionals?

Professional preparation outcomes

1. Do you believe the accounting profession requires skills beyond technical knowledge? What skills in particular?

Educational processes

1. What skills, knowledge or attributes do wish your recruits already had before they started employment with you?
2. What skills, knowledge or attributes do you believe should be developed post-graduation, within the professional setting?



Appendix D: Participant consent form

Participant Consent Form for:

**An examination of teaching professionalism in an undergraduate accounting program at
the University of British Columbia – Okanagan**

Principal Investigator: Dr. Harry Hubball, Faculty of Education: Department of
Curriculum and Pedagogy, UBC – Vancouver, 604-822-9218

Co-Investigator(s): Dr. Sandy (Andrew) Hilton, Faculty of Management, UBC –
Okanagan, 250-807-9640. Graduate student (MA) in the Faculty of Education:
Department of Curriculum and Pedagogy.

This research is for a Masters in Arts (Education) thesis and will be publicly available.

Purpose: The purpose of this study is to explore how professionalism is taught and perceived to be taught in the undergraduate accounting program in the Faculty of Management, UBC Okanagan. The study will also attempt to identify the critical elements of curriculum, pedagogy, and faculty development that have an impact on the teaching of professionalism.

You have been invited to participate in this study due to your connection to the accounting program as a current student, as an alumni, as a faculty or instructor, or as a professional involved in recruiting undergraduate accounting students.

Study Procedures:

Student participants will be invited to participate in a focus group with 4-5 other student participants. Each student participant needs to attend one session only. The time commitment for a student participant will be approximately 60 minutes. Students unable to attend a focus group due to scheduling issues will be invited to attend a 30 minute paired interview with Dr. Hilton and one other student participant.

All other participants (alumni, faculty and instructors, and professional firm recruiters) will be invited to participate in individual interviews with Dr. Hilton. Each participant needs to attend one interview only and the approximate time commitment should be 30 minutes.

Audio recordings of the focus groups and interviews will be made.

Potential Risks:

Risks to participate in focus group discussions and paired interviews include that there are limitations to confidentiality. The researcher will request that information shared during the focus group or paired interview not be discussed after the session.

Potential Benefits:

Reflection has been shown to be very important to help develop professionalism attributes, therefore participating in discussions of learning professionalism may allow student and alumni participants to deepen their development of concepts of professionalism.

Reflection on the program may help individual faculty improve their courses for future semesters.

Results from this study will be available publicly as Dr. Hilton's MA (Education) Thesis through UBC's CIRCLE repository, www.circle.ubc.ca.

Confidentiality:

All documents will be identified only by code number and kept in a locked filing cabinet. Subjects will not be identified by name in any reports of the completed study. Information stored on computer hard disks will be password protected. Audio recordings will be stored in a locked cabinet and destroyed upon completion of the research.

Remuneration/Compensation:

No remuneration or compensation is available for participants of this study.

Contact for information about the study:

If you have any questions or desire further information with respect to this study, you may contact Dr. Harry Hubball (604-822-9218) or Dr. Sandy Hilton (250-807-9640).

Contact for concerns about the rights of research subjects:

If you have any concerns about your treatment or rights as a research subject, you may contact the Research Subject Information Line in the UBC Office of Research Services at 604-822-8598 or if long distance e-mail to RSIL@ors.ubc.ca.

Consent:

Your participation in this study is entirely voluntary and you may refuse to participate or withdraw from the study at any time without jeopardy to your employment or class standing.

Your signature below indicates that you have received a copy of this consent form for your own records.

Your signature indicates that you consent to participate in this study.

Subject Signature

Date

Printed Name of the Subject or Parent or Guardian signing above

The signature of a Witness is not required for behavioural research.

Appendix E: Students written descriptions of “professionalism”

1. Professionalism: the mindset and ability to skillfully, diligently and clear-headedly perform tasks while recognizing your profession's and clients' and others desired minimum standard of care in terms of integrity, quality and timeliness.
2. Appearance. Professionalism=Respect. Must be skillful. Often many resources (not just monetary).
3. Respect for individuals. Taking the course of action that benefits a group instead of an individual. Being courteous. Being on time. Knowing when to speak. Properly dressed for the occasion.
4. Well spoken. Dressed nice. Positive reputation from everyone -> respect. Intellect (some form of post education) i.e. designation CFA, CMA, CA.
5. Professionalism=Business, professional, lawyer, doctor, accountant. Integrity. Trust. Ethics – Internal Rules.
6. Maintaining an ethical and moral conduct in your everyday life. Social representation. Mentor. Integrity. Respect.
7. Ethical. Acting as a role model of your profession. Using moral judgement. Act as if you are always representing not only yourself but other colleagues in your profession. Respect.
8. Professionalism as it relates to accounting in my eyes is the ability to effectively communicate the needed or wanted information to a 3rd party in a manner that is easily interpreted and understood (communicated in a manner that takes their knowledge into consideration). Professionalism is also being well suited in your environment (if everyone is wearing suits or business casual you do the same). It has a physical and mental aspect to it. Time management, working well with others (understanding their strengths and weaknesses) and adapting to that.
9. Professionalism: being able to accomplish tasks in an environment with others, while being held accountable and taking responsibility for your own work. Mannerisms, politeness, attitude, outlook towards others, ethics. Timeliness, communication. Audit and ethics.
10. Presenting oneself appropriately for the situation. Always appear professional. Behaving oneself in a manner appropriate with the situation. Personally I feel professionalism in either work or school is dictated by the situation. If you are on the job or doing a presentation you must act professional. However, after work or school you be allowed to be yourself and let loose, whatever that is.
11. Teamwork. Ability to work with people. Time management. Memos/papers (i.e. writing). Respect. Ability to adapt (stress). Relationships. Ethical. Law abiding. To know your craft (accounting). Balance.
12. Treating situations [*people crossed out*] with respect and using business etiquette and business ethics. Acting maturely, dressing appropriately (dress for success), reputation (for self, for others), acting for the greater good? [*their ? not mine*]
13. Manners. Aware of others. Feeling/Emotions. Polite. Confidence. Assertive. Filter.

Appendix F: Professional skills

Cognitive skills	Communication skills
<ul style="list-style-type: none"> • Ability to adapt to new situations (recognize similarities and differences to prior experiences) • Problem solving and critical thinking skills (dis-integration of large problems into manageable parts, reintegration, integration in general) • Creative thinking (ability to see outside the box) • Research skills (finding appropriate guidance and information, interpretation, application to the current context) • Ability and commitment to learning 	<ul style="list-style-type: none"> • Written (formal) • Oral (formal) • Oral (informal) • Public speaking (comfortable in large groups) • Presentations (appropriate for the audience)
Personal and Interpersonal skills	
<ul style="list-style-type: none"> • Ability to work independently • Time management (set and adhere to deadlines) • Take ownership of tasks and projects • Commit to complete tasks and projects • Teamwork (work well with others, ability to lead, ability to accept instructions) • Awareness and consideration of others' emotions, strengths and weaknesses • Providing and accepting honest feedback 	

Appendix G: Course syllabi analysis

Course	“Professionalism” Explicitly Mentioned	Behaviour, Skill or Concepts Explicitly Mentioned	Assessment of Skills or Concepts Explicitly Mentioned	Effective Pedagogies Explicitly Mentioned
A	“Apply your professional judgement”	Communication, professional judgement, timeliness, laptop and cell phone use,	Participation and professionalism (attendance, participation, courtesy, respect)	
B*	“to encourage you to becoming a professional – thinking like a professional, communicating like a professional, and acting like a professional.”	Problem solving, communication, respect, cell phone use		

Course	“Professionalism” Explicitly Mentioned	Behaviour, Skill or Concepts Explicitly Mentioned	Assessment of Skills or Concepts Explicitly Mentioned	Effective Pedagogies Explicitly Mentioned
C*	<p>“This course is the foundation for students wanting to become professional accountants. A common misperception is that accountants are only good with numbers and love technically challenging numerical problems. While that may be true for some accountants, accounting is really about understanding people. Computers can now handle many of the more difficult calculations so your advantage is to learn the “people-side” of the profession. Accounting professionals must have a base level of technical competence so we cover that as a necessary part of this course. Technical problems (by their very nature) are either right or wrong. Its rare to make a significant impression on a client or a colleague by successfully completing a technical problem – that is always expected. The way to make a real contribution is to be able to think creatively and critically, thinking one step beyond everyone else involved in the situation. This course is designed to encourage you to develop those skills.”</p> <p>“The course objectives are based on the CICA/CPA Competency Map (2012) and reflect the required professional attributes and professional skills.”</p>	<p>Understanding people, Creative thinking, critical thinking, honesty and integrity, professional reputation, leadership, respect, cell phone use, communication, high expectations, problem solving skills, professional judgement</p>	<p>Reflection, critical thinking via cases analysis, group work</p>	<p>Case studies, group work, reflection</p>

Course	“Professionalism” Explicitly Mentioned	Behaviour, Skill or Concepts Explicitly Mentioned	Assessment of Skills or Concepts Explicitly Mentioned	Effective Pedagogies Explicitly Mentioned
D		Respect, timeliness, cell phone use		Case studies, group work
E*		Respect, cell phone use, leadership, research, written communication		
F		Respect, cell phone use		Case studies, group work
G	“Using professional judgement”	Critical thinking, professional judgement		Case studies
H	“Admirable professional conduct”, “Help create a supportive and professional classroom environment”	Analytical thinking, communication, presentation, timeliness, preparation, laptop use, diplomacy, respect		Case studies

* Denotes a course developed and taught by the researcher.

Appendix H: Future national research project

THE CANADIAN ACADEMIC
ACCOUNTING ASSOCIATION

L'ASSOCIATION CANADIENNE
DES PROFESSIONNELS DE LA COMPTABILITÉ

Promoting Excellence in Accounting Research and Education in Canada
Promouvoir l'excellence dans la recherche et la formation en comptabilité au Canada

May 17, 2012

Professor Sandy Hiltom
Saunders School of Business
The University of British Columbia
2053 Main Mall,
Vancouver, B.C. V6T 1Z2

Dear Professor Hilton:

Re: The CAAA-CMA SoTL Research Grant for *"The Teaching of Professionalism in Canadian Undergraduate Accounting Programs."*

On behalf of the CAAA's Education Committee, we are pleased to forward the enclosed cheque, in respect of the subject grant award. The total amount of this award is \$6,000.00.

However, it is the CAAA's policy to direct \$1,000.00 toward its travel funds to enable you to travel to present the research results at a CAAA-sponsored conference. Therefore, the sum of \$1000.00 will be retained at the CAAA Office and will be paid to reimburse specific costs incurred by you to this end.

Whereas you will note that the cheque is made payable to your university, the funds are not to be used to pay for any overhead or administration fees that the university may wish to charge. If such costs cannot be avoided, you should contact me or the Chair of the Education Committee to come up with alternative arrangements.

Finally, you are required to respond to periodic requests for progress reports on the status of your project. You would normally be expected to provide a report on the progress of your research once annually.

Please accept our best wishes!

Sincerely,