A COMPARATIVE STUDY OF UNDERGRADUATE AND PROFESSIONAL EDUCATION IN THE PROFESSIONS OF ACCOUNTANCY, MEDICINE, LAW AND ARCHITECTURE

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# CONTENTS

Foreword ................................................................. i
Acknowledgment ............................................................ iii
Executive Summary ......................................................... v

1. **INTRODUCTION** ......................................................... 1
   Selection of professions to examine .................................. 2
   Aim of study ................................................................ 3
   Terminology .................................................................. 4
   Acronyms used ............................................................ 4
   Research method .......................................................... 5
   Structure of report ........................................................ 5

2. **UNDERGRADUATE EDUCATION** ........................................ 7
   History of higher education ............................................ 7
   Liberal higher education ............................................... 9
   Liberalism in accounting education ................................. 10
   Vocational higher education ........................................ 13
   Vocationalism in accounting education ............................ 14
   Education and training ................................................ 15
   Conclusion ................................................................... 16

3. **PROFESSIONS, PROFESSIONALISATION, PROFESSIONAL EDUCATION AND PROFESSIONAL PRACTICE** ............... 19
   Professions .................................................................. 19
   Professionalisation ....................................................... 23
   Professional education .................................................. 25
   Professional practice .................................................... 29
   Conclusion ................................................................... 31
CONTENTS

4. ACCOUNTANCY .......................................................... 33
   The profession .......................................................... 33
   History of educational developments......................... 35
   Current education systems ......................................... 37
   Critique of the current education systems................... 39
   Proposed changes and their rationale ......................... 47
   Summary ............................................................... 58

5. MEDICINE ................................................................ 59
   The profession .......................................................... 59
   History of educational developments......................... 60
   Current education system ......................................... 64
   Critique of the current education system .................... 65
   Proposed changes and their rationale ......................... 67
   Summary ............................................................... 73

6. LAW ........................................................................ 75
   The profession .......................................................... 75
   History of educational developments......................... 76
   Current education system ......................................... 79
   Critique of the current education system .................... 82
   Proposed changes and their rationale ......................... 86
   Summary ............................................................... 90

7. ARCHITECTURE.......................................................... 93
   The profession .......................................................... 93
   History of educational developments......................... 94
   Current education system ......................................... 97
   Critique of the current educational system .................. 99
   Proposed changes and their rationale ......................... 100
   Summary .............................................................. 104
## CONTENTS

8. THE FOUR PROFESSIONS REVISITED:
   - Similarities and Differences ........................................ 107
     - The professions .......................................................... 107
     - History of educational developments ........................... 109
     - Current education systems .......................................... 111
     - Critique of the current education systems ..................... 113
     - Proposed changes and their rationale ........................... 115
     - Summary .................................................................... 117

9. CONCLUSIONS ................................................................119
   - Nature of knowledge ..................................................... 119
   - Breadth of knowledge, skills and learning ....................... 123
   - Higher education and the profession ............................. 130
   - Core plus options models ............................................ 133
   - Concluding remarks .................................................... 136

APPENDIX 1   LITERATURE REVIEW .................................. 139

APPENDIX 2   ROYAL COLLEGES AND FACULTIES ................. 141

REFERENCES .................................................................. 143
FOREWORD

There are few topics more likely to arouse strong feelings and views - and on occasion even raise tempers - than education. It is one of those issues on which everyone has a point of view - not least because everyone recognises that education matters enormously.

The professions have a particular responsibility to bridge the gap, or create the link, between academic research and the practicalities of everyday life. Chartered professions are not conspiracies against the laity as George Bernard Shaw suggested, instead they have a clear responsibility to ensure that the public interest is served by the identification and encouragement of best practice by their members. Understanding not only what the profession is about, in terms of technical knowledge, but also how best to help ensure that their members have the highest possible level of education, is therefore of the greatest importance to every professional body.

It comes as no surprise, therefore, that education matters enormously to The Institute of Chartered Accountants of Scotland (ICAS) too. Indeed in a world where standards and practice are increasingly international rather than national, the traditional emphasis on education, that has been reflected in the Scottish way of life for centuries, has become even more important as a means of ensuring successful adaptation and application of evolving practice.

ICAS knows that there is much more to education than understanding the technical subjects necessary to enable the professional service provided to be of the best possible standard. Understanding how to think as well is vital and that means that we need to think carefully about the relative balances of advantage that lie with university and professional education.

That is why I believe that this study will be so interesting and useful to the reader.

Nigel Macdonald
Convener, Research Committee
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EXECUTIVE SUMMARY

Accounting education is currently undergoing widespread change. Within higher education, expansion of student numbers, research assessment exercises and teaching quality assessments have impacted upon the educational environment.

In addition, at professional level practice is dynamic, therefore, professional education systems require frequent review in an effort to ensure that they continue to educate accountants to meet the needs of the accountancy profession. Consistent with this, all UK accountancy bodies have either recently revised their education programmes or are intending to introduce new programmes in autumn 2000.

Many of the issues in accounting education currently being debated have also been raised in debates within other professions. A common underlying theme in these debates is the purpose of education and training for the professions: what should be taught, when, where and how. It is informative to compare the alternative education and training approaches adopted or proposed by other professions to ascertain whether there are lessons to be learned by the accountancy profession.

Research aims and approach

The aim of this research is to explore a variety of models of education and training for the professions of accountancy, medicine, law and architecture. The professions selected, therefore, span both long established and newer professions, those with and without all graduate entry, those requiring relevant degrees and others which do not. These professions have expressed concern about the ever-increasing knowledge base which is one of the hallmarks of their claim to professional expertise. Initially the professions appear quite diverse but are bound by many similarities. This study does, however, recognise the difficulties associated with
integrating ideas from other professions into accountancy because all professions possess unique histories, current practices and needs. The study is, therefore, concerned primarily with educational issues and approaches with a view to gathering ideas that, albeit arising in a different context, are worthy of consideration by the accountancy profession.

The research involved a review of literature on undergraduate and professional education generally and on education within the specified professions. This was followed by a comparative examination of the four professions to facilitate comparison.

An analysis of these was then undertaken to identify similarities and differences and to elicit key themes.

**Undergraduate and professional education**

The four professions possess education and training systems involving the university sector and the profession. The appropriate split between undergraduate and professional education is a matter of considerable debate. In examining the nature of higher education in the U.K., liberal and vocational approaches were considered. It is clear that the nature of higher education is evolving. Historically, universities tend to be regarded as liberal institutions providing education for its own sake. Early universities were unashamedly vocational, however, in their education of, for example, lawyers and churchmen. The expansion of higher education in the nineteenth and twentieth centuries developed this vocational role and the current higher education sector possesses a variety of institutions spanning the full liberal-vocational spectrum.

Accounting is a strongly vocational discipline. Liberal elements, however, can be incorporated into accounting education if it is to be genuinely an education, rather than a training. Interestingly, this issue is being debated by educators in the four professions.

The professions take a keen interest in higher education through the accreditation process. A rigorous educational base is one hallmark of professions. The relationship between universities and the profession is, therefore, important as it dictates what is taught at each stage and in what manner knowledge is acquired.
Similarities and differences between the four professions

Similarities and differences between the four professions were discussed in the following three areas:

- Nature of knowledge;
- Breadth of knowledge, skills and learning;
- Higher education and the profession.

Similarities and differences are also identified in relation to a possible solution, the core plus options model.

Nature of knowledge

Similarities - All four professions now have a strong academic arm with undergraduate degrees being offered in each discipline. Academic education in medicine and law predates that in accountancy and architecture, reflecting the historic growth of the individual professions. However, all four subject areas grew rapidly throughout the 20th century, in parallel with expansion in university education generally. The academic arm confers status as well as subject authority.

There is evidence from all four university subject areas that the ever-expanding knowledge base is increasingly putting pressure on curricula, necessitating debate about the subject matter to be taught.

There are also widespread concerns about the type of learning required. Heavy knowledge-based curricula have led to rote-learning but there is increasing recognition of the sterility of this activity and the need to incorporate a wider range of teaching and learning strategies.

Professional curricula generally became formalised in the 19th century, reflecting the historical growth of the professional bodies.

Differences - Both accountancy and law permit non-graduates and non-relevant graduates to enter these professions whereas medicine and architecture do not.
Recognition of competence, and articulation with vocational qualifications, appear to have been more evident in accountancy and architecture than in medicine and law.

The professions take different views of their place on the liberal-vocational spectrum. Law appears to be most liberal while there appears to be more disagreement within accountancy and architecture. The need to liberalise accounting degrees has been discussed in the accounting literature.

The professions differ in their approach to the integration of theory and practice. Medicine and architecture have clearly defined educational structures that integrate these aspects. Where accounting and law degrees are taken, however, practice tends to follow theory unless relatively rare degrees with work placement are undertaken.

Not all professions have a clearly defined postgraduate stage. Medicine does, whereby doctors can specialise by undertaking postgraduate study for their chosen specialty. Architecture currently incorporates a postgraduate year and current plans would increase the prominence of this stage. Law has courses that are taken after graduation but these are essentially practical courses rather than ones at a more advanced level. Accountancy does not incorporate a postgraduate stage utilising a professional stage instead.

Breadth of knowledge, skills and learning

Similarities - There is recognition among the four professions that students need to develop a range of inter-personal, intellectual skills and subject-specific, knowledge-driven skills.

All professions recognise this requires the adoption of a wide range of teaching methods. The literature from each profession contains examples of innovative teaching and the increasing use of student-centred approaches.

As the range of professional knowledge, expertise and work widens, the professions have recognised that curricula must also widen to cover new subjects that often cross the boundaries into neighbouring disciplines.
Differences - Increasing breadth is not always matched with alternative entry routes. The non-graduate and non-relevant graduate routes existing in accountancy and law incorporate breadth of pre-knowledge but medicine and architecture do not permit these routes.

Some differences are profession-specific. For example, within architecture there is support for commonality between the early stages of a number of related degrees in design and the built environment to enhance understanding of the variety of disciplines required on major building projects.

Higher education and the profession

Similarities - Each professional body maintains a keen interest in the education of its future members but the precise nature of interest differs. Universities can set their own curricula but the accreditation requirements in accountancy and architecture act as a constraint on complete freedom in practice. Within medicine and law, greater freedom exists but some subject areas do commonly appear in degree programmes, reflecting their centrality to understanding of the subject.

Differences - The number of professional bodies in accountancy and medicine means that there is no one 'professional' view of their education systems. Law and architecture are more cohesive, although differences do exist between Scotland and England and Wales.

The influence of accreditation differs, being strongest in accountancy and architecture.

Specific differences also exist. For example, the gulf between theory and practice has been frequently discussed in the accounting literature. Within law, there is a strong desire for the degree to be viewed as a liberal education with integration of theory and practice taking place after the award of the undergraduate degree.
Executive Summary

Core plus options models

Similarities - Within accounting, discussion has taken place at professional level by ACCA, ICAEW and ICAS about the possible introduction of core curricula. The topic began to be discussed in the mid 1990s at a time when core curricula were being increasingly discussed within medicine and law.

At undergraduate level, law has had a de facto core curriculum for some time while most medical schools began to develop core curricula during the late 1990s.

Differences - The latest ACCA proposals include a modest implementation of the idea of core plus options. ICAEW and ICAS have both rejected the idea in their latest proposals.

At undergraduate level, accountancy and architecture have not seriously considered the core plus options idea. Although within architecture, plans to introduce a common foundation year for all disciplines in the built environment could be said to possess elements of a core curriculum, albeit only for one year.

Conclusions

The examination of the four professions has identified a range of ideas that are worthy of discussion by the accountancy profession as it enters into the 21st century.

Nature of knowledge - Professional claims recognise the importance of specialised knowledge. It is, however, no longer possible for professionals to be knowledgeable in all areas and a curriculum concentrating too heavily on knowledge acquisition will be sterile and quickly obsolete. Trends in all four professions recognising the importance of a wider skills' base are to be welcomed but the debate about the appropriate breadth of knowledge, skills and learning has yet to be resolved.
Breadth of knowledge, skills and learning - All four professions have begun to recognise the value of broadening the curriculum to include related areas such as inter-personal, economic, social, philosophical, behavioural, managerial or ethical issues. Within accounting education, these issues have been raised in the US and Australia and in the UK. The difficulty is determining what should be removed from current curricula to allow some related areas to be incorporated. Given the increasing realisation of the importance of lifelong learning, and the dangers of knowledge obsolescence in an ever-changing discipline such as accounting, the importance of ‘learning to learn’ cannot be overemphasised.

Higher education and the profession - The relationship between higher education and the professions can be uneasy and there is something of an expectations’ gap between the two. Practitioners may feel graduates lack required skills while academics may argue their educational remit is wider than simply producing professional trainees. Nonetheless, the accountancy profession enjoys a relationship with its professional bodies that is arguably stronger than that which exists in medicine, law and architecture.

Changes in the importance accorded to teaching, as opposed to research, within the higher education sector, via assessment of teaching quality and the foundation of the Institute for Learning and Teaching in Higher Education, for example, may affect the relationship between higher education and the profession. Certainly students and employers are likely to welcome such a trend.

Core plus options models - The professional accountancy bodies have debated the adoption of core plus options models. While CIPFA has adopted the model and ACCA has to a limited extent, the other UK professional bodies have chosen to maintain a fully core curriculum without options.

The educational advantages of the core plus options model are:
• it addresses the problem of the volume of knowledge;
• it frees space in the curriculum for more reflective approaches to the material learned;
• it also frees up space for the development of other skills and the ability to update knowledge; and
• it takes students' interests and career aspirations into account.

There are, however, disadvantages:
• it leads to disagreement over what is 'core';
• the core may reflect the status quo or the established view of professional knowledge, which may not be universally supported;
• it encourages early specialisation when students may have unclear career intentions; and
• if care is not taken to limit the core, it can expand over time, therefore, pushing out options.

While the core plus options debate has been staged at professional level, there has been no real discussion within higher education in accounting, although the model has recently been adopted within medicine and is now well established within English legal education. Within higher education, the core plus options model is worthy of consideration as it simultaneously addresses the problem of the ever-expanding knowledge base and calls to broaden the knowledge, skills and learning within accounting degrees.
CHAPTER ONE

INTRODUCTION

Accounting education is undergoing a period of rapid change. The United Kingdom (UK) professional accountancy bodies have revised or are currently revising their education programmes. Competence-based approaches are beginning to be adopted and increasingly objectives/learning outcomes are specified. Debates about the curriculum, teaching methods, student, teacher and employer expectations abound.

A common underlying theme is the purpose of education and training for the professions - what should be taught, when, where and how. At such a time, it is interesting to focus attention on the nature and purpose of a higher education in accounting and its relationship with subsequent professional education to determine whether issues arising in the educational and sociological disciplines can help inform the accounting debate.

Change is not limited to the accountancy profession. As this research report shows, many of the issues which are being debated currently within accountancy are also being raised within medicine, law and architecture. It is informative to compare the alternative approaches adopted or proposed by these professions to ascertain whether there are any lessons to be learned by the accountancy profession. Interestingly, a number of papers from the United States of America (US) have compared accountancy with law and/or medicine and suggested that accountancy might learn from the experience of legal or medical study (Anderson, 1983; Boatsman, 1983; Mckeon and Bockanic 1984; Subotnik, 1987 and Williams, 1991). Within the UK, Cook (1996) has suggested adopting the English law model but otherwise the issue has not been widely discussed until now. The reasons for selecting medicine, law and architecture for comparative study are outlined in this chapter.
Selection of professions to examine

Medicine was selected for comparative study because it is regarded generally as the epitome of a profession among members (Geddes, 1995 and Jarvis, 1983). Currently, the medical profession is changing undergraduate medical education to deliberately reduce the factual content, and consequent rote-learning, associated with medical degrees. Students will be required to study a core set of subjects followed by optional courses in line with their interests and future career aspirations. This model is interesting because it reduces the importance of content coverage in the syllabus and focuses instead on equipping students to research issues for themselves and update their knowledge. Self-directed study is, therefore, a major feature of the new system. Since accountancy is also a knowledge-based profession with strong professional leadership, it is useful to compare these two professions.

Law was selected as it, too, is regarded as an established and respected profession (Abel, 1988) and historically has been close to the accountancy profession. The English and Welsh system admits considerable numbers of trainees with non-law degrees, allowing comparison to be made with accounting education. The Scottish system is heavily relevant graduate-based. Study of legal education provides, therefore, two models, the relevant and non-relevant degree models, which are also important in an accounting context.

The final profession, architecture, was selected since it, like accountancy, is a more youthful profession than medicine or law. Like accountancy in professional practice, it is strongly client- and office-based but unlike most accountancy degrees, its degrees adopt the sandwich model. It provides, therefore, both similarities and differences which make it a useful comparison with accountancy.

The four professions selected, therefore, span both long established and newer professions, those with and without all graduate entry, those which require relevant degrees and others which do not. As this research report shows, these professions have expressed concern about the ever-increasing knowledge base which is one of the hallmarks of their claim
to professional expertise. Initially, the professions appear quite diverse but are bound by many similarities. These similarities and differences are discussed after each profession has been analysed.

This research report recognises the difficulties associated with integrating ideas from other professions into accountancy because all professions possess unique histories, current practices and needs. This research report is concerned primarily with educational issues and approaches. The purpose of studying other professions is to gather ideas that, albeit arising in a different context, are worthy of consideration by the accountancy profession.

As the research report’s focus is primarily educational, it concentrates on undergraduate and initial professional education. Comparative analysis of the underlying nature of the professional practice to which the various types of education are directed is therefore beyond the scope of this research report. The relationship, however, between education/training and practice within accountancy is discussed.

**Aim of study**

This research report takes the form of a review of current issues relating to the undergraduate and professional education of accountants, doctors, lawyers and architects. Its overall aim is to explore a variety of models of education and training for the professions, with specific reference to the four professions mentioned earlier.

This aim is achieved by an examination of the following issues:

- the nature and purpose of a higher education in accounting contrasted with training;
- the notions of professions and professionalisation, with particular reference to professional education and the relationship between education and practice;
models of undergraduate and professional education as adopted by the professions of accountancy, medicine, law and architecture. This involves an examination of their education systems, proposals for change and issues for debate. A brief historical study of the development of each profession is also presented in order to provide greater understanding of the current position, which is the main focus of the research report; and

an analysis of common themes and significant issues arising in the examination of accountancy and the three other professions.

**Terminology**

The following terminology has been used:

- **accounting** - the subject area i.e. accounting as a discipline;
- **accountancy** - the profession i.e. the accountancy profession;
- **competence(s)** - the ability to perform activities to the level of performance expected in employment; and
- **competency(ies)** - the skills, knowledge and behaviour needed for effective performance.

**Acronyms used**

The six major UK accountancy bodies are frequently discussed and are identified as follows: The Association of Chartered Certified Accountants (ACCA); The Chartered Institute of Management Accountants (CIMA); The Chartered Institute of Public Finance and Accountancy (CIPFA); The Institute of Chartered Accountants in England and Wales (ICAEW); The Institute of Chartered Accountants in Ireland (ICAI); and The Institute of Chartered Accountants of Scotland (ICAS). Other acronyms used are: Board of Accreditation of Accountancy Educational Courses (BAAEC) and Council for National Academic Awards (CNAA).
Research method

The research involved a review of literature, a comparative examination of the education systems of the professions selected and an analysis of these to elicit key themes. The literature was drawn from books, journals and professional publications from the disciplines of education, sociology, accounting, medicine, law and architecture. Details of the literature search are contained in Appendix 1.

The research report is up-to-date as at 31 March 2000.

Structure of report

Chapter two examines the nature and purpose of higher education, contrasting this with training. Chapter three examines the notions of professions and professionalisation, with particular reference to professional education and the relationship between education and practice. Chapters two and three respectively draw extensively upon sociological and educational literature to provide a framework for subsequent discussion. Chapter three concludes by setting out the issues affecting higher education and professional education which are then considered in the context of each profession in chapters four to seven.

The models of undergraduate and professional education are discussed in chapters four, five, six and seven which cover accountancy, medicine, law and architecture respectively. Each chapter follows a similar format, discussing the profession, a brief history of educational developments, the current education system, a critique of the current education system and proposed changes and their rationale. Chapter eight draws the preceding four chapters together, identifying similarities and differences and key themes.

The key themes as identified in chapter eight are then discussed more fully in chapter nine with particular reference to accountancy. Chapter nine ends with concluding remarks.
CHAPTER TWO

UNDERGRADUATE EDUCATION

This chapter examines the nature and purpose of higher education, contrasting this with training. This issue is important since accounting education uses a variety of models:

- accounting degrees providing exemption from the early stages of professional examinations;
- non-accounting degrees followed by professional training; and
- non-graduate route.

The location of education and training may, therefore, span university and profession or may fall exclusively within the domain of the latter.

History of higher education

Barnett (1990) traced the idea of higher education back to ancient Greece where philosophical discussion and study of grammar, logic, rhetoric, arithmetic, geometry, astronomy and music took place in small academies. He dated the establishment of universities in the modern sense to the foundation of the Universities of Oxford (1167) and Cambridge (1209) and similar institutions in continental Europe. The earliest universities were residential, primarily teaching, institutions, independent, multi-cultural and participative. They adopted an apprenticeship system whereby students learned from scholars who professed to know all subject areas (Brubacher, 1982). Husén (1991) noted that the idea of a university as a research institution is relatively recent, dating from the nineteenth century, as a result of the explosion in scientific understanding.
The early universities were frequented by the wealthy and focused on the arts and humanities. Science was taught rarely, although it was offered by some Scottish universities (Pratt, 1992). By the nineteenth century, an age of rapid technological, scientific and industrial advance, these features began to cause increasing dissatisfaction. A series of commissions recommended the establishment of large civic universities and a broadening of the curriculum to offer scientific, technical and vocational education (Pratt, 1992).

Expansion continued throughout the twentieth century with the student population rising from 30,000 in 1930 to 120,000 in 1955 and to 670,000 in 1989 (Pratt, 1992). The government White Paper of 1956, which advocated an expansion of vocational education, and the Robbins Report of 1963, which advocated courses of higher education available for all those with appropriate qualifications, were pivotal documents. The 1960s saw the creation of new universities and the introduction of the so-called binary line in higher education, with an autonomous private sector and a public sector, often concentrating on the vocational disciplines. The latter comprised the polytechnics, colleges of higher education and their Scottish counterparts, the central institutions, under the auspices of the now disbanded Council for National Academic Awards (CNAA).

A more despondent mood was evident in the 1980s when large cuts in government spending led to departmental closures. The universities were encouraged to meet more closely the needs of industry through such initiatives as the Enterprise in Higher Education Initiative launched in 1987.

More recently, the Further and Higher Education Act 1992, and its Scottish equivalent, abolished the binary line and extended the power of institutions to confer their own degrees and to call themselves ‘universities’. The current higher education sector comprises pre-1992 and post-1992 universities plus a number of colleges, sometimes with degree conferring powers, which do not meet the 1992 criteria for university status.

In the 1990s, discussion has revolved around:

- the merits of establishing a so called Ivy League of, perhaps, the best dozen universities which offer excellence in teaching and research;
- the concept of ‘graduateness’; and
- academic standards
This brief history shows that there is no single structural model of higher education. The notion has expanded continuously and embraces both liberal and vocational aspects. These are now considered.

**Liberal higher education**

The idea of a liberal higher education has its roots in ancient Greece where character formation and the development of a ‘civilised’ person were regarded as being defining features (Rothblatt, 1990). This concept has since been developed to encompass intellectual, moral and personal development (Barrett, 1988 and Duke, 1990). Bagnall (1991) specified five criteria which are implicit in a liberal approach: understanding; freedom; impartiality; tolerance; and respect for persons. He stressed that it is the process of learning rather than knowledge learned which characterises higher education. It is no longer possible to learn ‘all there is to know’ about a discipline and it is important that students acquire skills which will enable them to continue learning throughout their lives.

The liberal approach leads to the belief that knowledge is an end in itself; that something is worth studying in its own right and not as a means to another end. Wegener (1978) argued that by reflecting upon an area of knowledge, self-knowledge can be acquired which can be applied to a variety of circumstances. This is why advocates of a liberal approach have argued that the curriculum should be broad. Dean (1988) stressed the importance of the ‘rounded’, broadly educated, graduate who would possess a wide range of ideas from which to draw when considering new ideas.

The liberal view of education, however, is not without contradictions. The idea of a broad curriculum has been disputed by those who argue that some of the newer university subjects are not worthy of higher education (Blake, 1988). There have also been calls for knowledge to be ‘relevant’ and for research to be ‘practical’ (Hammersley, 1992) but this begs the question, posed by Alexander (1991), of who sets the curriculum and which interests are included within it.

Whether liberal education really exists has also been disputed. Dean (1988) was doubtful, arguing that:
... whilst lip-service at all official levels continues to be given to notions of ‘breadth’ and ‘all-round development’, the reality of much (most?) higher education is narrow and single-track’ (p35).

Niblett (1990) and Wilson (1992) suggested that recent governmental policy has been at odds with liberalism. They argued that liberalism gives power to lecturers and students. Since the 1980s, however, the power base within higher education has shifted towards government, through, for example, budgetary constraints, control of access and research selectivity.

**Liberalism in accounting education**

Barnett (1988) advocated that higher education should develop understanding and an ability to carry out relevant operations with students being encouraged to evaluate, criticise and engage in their studies with detachment. Accounting abounds with conflict and controversy as shown by debates on, for example, accounting for intangible assets or the Accounting Standards Board’s draft Statement of Principles. Even the most basic concepts (eg prudence) and processes (eg costing or valuation) are the subject of debate and differing views. A liberal approach to accounting in higher education must discuss such issues. A liberal approach demands more than simply learning what is; it also requires a critical appraisal of what is, it must ask questions such as why? what are the implications of ... ? what alternatives exist? Kinney (1990), reflecting upon his own accounting education, argued that:

... my accounting courses did little to help me understand the social nature of real-world accounting and attestation or the context in which they arise (p299).

Fellow American, Wallace (1990), argued that, in an ever-changing business environment, students must be challenged. She, too, wanted to see greater breadth in the curriculum:
The educational process should acquaint students with the facts as we know them today, ask the questions that are unanswered, and describe the challenges likely to be faced. The alternative solutions taken by various professionals, fields, countries, and economic styles should be presented and discussed (p303).

Zeff (1989b) addressed similar issues, arguing that most accounting teaching and textbooks in the US provides a ‘tedious catalogue of practice’ (p204) rather than inspiring thought by asking why problems arose, what alternatives were available and what the effect of the chosen official pronouncement has been. He asked:

Is such an approach to acquainting students with a field of professional endeavour consistent with the liberal tradition of universities? (p204).

Zeff believed that improvements could be made by studying subjects such as accounting history, non-accounting factors which have influenced accounting development, the impact of accounting on the economy and society and international factors. Furthermore, he wanted students to leave university ‘equipped with a critical faculty for evaluating alternatives and making decisions’ (p206).

The views of Kinney (1990), Wallace (1990) and Zeff (1989b) have dramatic implications. As Livingston (1992) argued, a good quality education should focus on ‘teaching students to think, as distinct from filling their heads with information’ (p85). The implications for teaching are great, as there have been calls to make teaching active rather than passive, creative rather than conforming (Boyer, 1992) and more participative (Leong and Wagner, 1990). A liberal education might also aid the development of moral reasoning (Ponemon and Glazer, 1990), communication and inter-personal (Kagan, 1992) and problem solving skills (Mayer-Sommer, 1990 and Kimmel, 1995). Different teaching methods also require different assessment methods (Needles and Powers, 1990).

The liberal advocates do not, therefore, wish to see an accounting education that contains little or no accounting. Instead, they desire an accounting education which gives a broadly-based understanding of accounting while developing the wider skills that will ultimately be of
considerable use in the workplace. They wish to see a balanced curriculum, not overly full of accounting knowledge to the detriment of other skills but not devoid of accounting knowledge either. As Amernic (1996) stated:

There is no debating the fact that accounting has technical and judgmental aspects that must be mastered by our students, but our teaching must also be very open in dealing with the often undiscussed and unarticulated aspects of accounting which deal with what goes on just below accounting's seemingly objective surface (p69).

Calls for a more liberal approach, however, will not be universally supported. Lecturers may resist since the development of different qualities may require different educational and teaching approaches (Geary and Rooney, 1993). They may also believe that such an approach would only serve to increase the expectation gap between employers and teachers of the competencies to be displayed by accounting graduates (Frederickson and Pratt, 1995). Students too, may resist if they believe that their courses are not relevant to them (Inman et al, 1989). Employers may not place a premium on a more broadly-based education, particularly if their own accounting education was not broadly based (Beaver, 1992). The profession, too, may worry that new graduates will not possess the technical knowledge expected of them (Needles and Powers, 1990). In Scotland, for example, concern has been raised about the technical competence of new graduates, with calls made to tighten up accreditation (ICAS Education Committee, 1995).

Whether a more liberal approach is achievable given the demands of accreditation on the university curriculum is questionable and will be discussed further when accreditation is examined. What is clear, however, is that discussion and critical appraisal need time. It is likely that a teaching approach that fosters such qualities will cover less technical material than an approach that focuses on knowledge acquisition. This issue is discussed within educational contexts in terms of the balance to be struck between process and content in higher education. As the review of education in other professions shows, this issue is not confined to accountancy.
Vocational higher education

Vocationalism has often been seen as the antithesis of liberalism (Barnett, 1990; Brubacher, 1982 and Hillier, 1990). It has been defined by Stokes (1989) as 'that education which is specifically directed towards employment or which leads to certain clients being more likely to be involved in specific occupations' (p32). It has a political/economic dimension, discussed by Raban-Williams (1989), who argued that education relevant to employment will lead to economic improvement.

Universities have always had a strong vocational element, initially educating for example the clergy (Engel, 1983) and lawyers. As the discussion of the history of higher education shows, however, universities expanded into new vocational areas around 150 years ago. More recently, interest in vocationalism has increased, triggered by a speech made by the former Labour Prime Minister, James Callaghan, at Ruskin College in 1976 in which he argued that 'there is no virtue in producing socially well adjusted members of society who are unemployed because they do not have the skills' (as quoted in Raban-Williams, 1989, p146).

Government policy relating to higher education was clarified in two White Papers in the 1980s. The Development of Higher Education into the 1990s (HMSO, 1985) stressed that higher education should provide value for money and should pay more attention to technical and vocational subjects. In Higher Education: Meeting the Challenge (HMSO, 1987) these themes were repeated and the need for a balanced mix of graduates was emphasised. The economic role of the universities in producing graduates equipped for later working life was an underlying theme throughout. Other examples of an increasingly vocational focus were the Education for Capability Scheme, set up in 1980 under the auspices of the Royal Society of Arts and the Enterprise in Higher Education Initiative, set up in 1987.

Another development is the so called ‘New Vocationalism’ (see, for example, Hodkinson, 1991; Lewis, 1991 and Raban-Williams, 1989) evidenced by a number of new initiatives (such as the Technical and Vocational Education Initiative (TVEI); the establishment of City Technology Colleges; the introduction of National/Scottish Vocational
Undergraduate and Professional Education

Qualifications (N/SVQs) and the growing importance of competence based approaches) which show an increased awareness of vocational views. The competence movement in the UK is discussed in the context of accountancy in chapter four.

The apparent dichotomy between liberalism and vocationalism may be unhelpful. Hodkinson (1991) saw it as a ‘gross over-simplification of what in reality is a complex web of different values and approaches’ (p73) while calls have increased for a combined ‘liberal-vocational’ approach (see, for example, Coffey, 1989; Cole, 1993; Kelly, 1992 and Tasker and Packham, 1991).

Vocationalism in accounting education

Accounting education cannot ignore the liberal/vocational debate as it could be argued that accounting is, by its very nature, vocational. Indeed, Inman et al, (1989) argued that accounting should be more vocational, saying that accounting education often appears to have no tie to reality, while the ICAS Education Committee (1995) commented that new graduates often lack basic accounting skills.

Liberalism and vocationalism are likely to deviate over the issue of the content to be included within degrees. The literature reviewed earlier suggests that a liberal approach is broader, spreading into other subject areas, and may cover less technical areas. There is, however, some overlap. Liberalism places considerable emphasis on critical awareness, discussion, controversy and debate. Vocationalism more overtly emphasises such skills as communication, problem solving and teamwork which are also likely to be required for the discussions and critiques inherent in liberal approaches. From different standpoints, therefore, there would appear to be some commonality.

Wyer (1984) argued that, with carefully chosen teaching methods, technical, procedural material could be included in courses without it being the sole focus. For example, an exercise in literature searching, or problem solving, or communication could be drafted in such a way as to require technical knowledge, albeit less than would be covered by the
large scale use of passive teaching methods such as lectures. By this means, a rift between the academic and practitioner communities might be avoided.

Although there can be overlap regarding skills, the same cannot be said of attitudes. Where the advocates of liberalism and vocationalism are likely to disagree is in the inculcation of positive attitudes towards employment, enterprise and, most recently, entrepreneurship. Liberalism requires detachment and autonomy. Vocationalism seems to require something more, namely preparing students for employment, which does not simply imply technical preparation. It also implies fostering attitudes which will not be at odds with the norms of the workplace.

Fundamentally, liberalism and vocationalism are different, the former being more democratic and autonomous than the latter. Whether employers of accountants would wish to employ the truly liberally educated is debatable. Too many questions might hinder the execution of work. Whether the profession as a whole can thrive without the liberally educated is also open to question, for where will the new ideas and critique of old ideas come from?

**Education and training**

One of the earliest views of training was put forward by Aristotle who defined it as associated with performance and the development of skills needed to perform a given task. Viewed in this way, it is essentially passive, being a responsive activity (Feinberg and Horowitz, 1990).

Peters (1966) argued that for something to be classified as education it should be worthwhile or valuable in itself (eg not criminal or immoral), it must broaden and deepen understanding and it must engage the interest and emotions of students in that they should care about what they have learned. Students might also be required to reflect upon what they have learned. This may, however, present a challenge to academics. Brown and Guilding (1993) found that accounting academics preferred ‘external knowledge strategies’ (ie those which emphasise objective criteria) rather than ‘personal knowledge strategies’ (ie those which emphasise individual
creativity, personal experience and judgment). This latter approach requires a greater degree of reflection upon material being learned and is consistent with the notion of a higher education, as opposed to training.

Entwistle (1988) distinguished education from training when he argued that training leads to vocational qualifications while education is a ‘preparation for life, a way of fostering individuality and self expression’ (p226). He continued that higher education, while sometimes incorporating a training function, is associated more closely with education since it seeks to promote critical thinking. Barnett (1990) argued that what is important in higher education is ‘the student’s ability to understand what is learned or what is done, to conceptualise it, to grasp it under different aspects, and to take up critical stances in relation to it’ (p150). These definitions stress that higher education is concerned with the development of an inquiring mind but not necessarily with one trained for any future vocation.

A feature that distinguishes between education and training is the means by which effectiveness is judged. The effectiveness of training can be demonstrated as it is possible to observe whether the trainee has mastered the task in hand. The effectiveness of education is much harder to gauge, particularly in the case of liberal education, because it is not observable to the same extent; a critical mind may be inferred but a task performed correctly can be witnessed.

The teaching of accounting within higher education arguably possesses both an educational and a training component, aspiring to the aims of a higher education but also mindful of accreditation requirements. The relative emphasis placed upon these elements will vary from institution to institution.

**Conclusion**

This chapter has traced the development of higher education, emphasising the challenge of finding a balance between liberalism and vocationalism whilst providing an education which is both higher and truly educational. This balance implies that education should be more
than training for it should incorporate the personal development of students and foster a wide range of critical, analytical and inter-personal skills.

This is also the challenge for the teaching of accounting in higher education. There have been calls for a more liberal approach to the teaching of accounting with less concentration on technical aspects of the subject in order to release time for broader development in students. This is a recurring theme of the remainder of this research report.

Higher education has been distinguished from training in that the latter is more overtly vocational, more concerned with performance and linked more closely to the needs of the workplace.

Accounting degrees cannot be categorised easily because they incorporate both liberal and vocational aspects. They also attempt to be both an education and a preparation for later professional study.
CHAPTER THREE

PROFESSIONS, PROFESSIONALISATION,
PROFESSIONAL EDUCATION AND PROFESSIONAL PRACTICE

This chapter focuses on professional education. Firstly, the nature of professions and the process of professionalisation are considered in order that professional education may be viewed in context. The chapter then examines the relationship between professional education and professional practice.

Professions

Considerable debate has taken place concerning the definition of a profession (see, for example, Larson, 1977, Newton, 1983 and Roslender, 1992). Hughes (1963) considered the origins of the term, arguing that:

Professionals profess. They profess to know better than others the nature of certain matters and to know better than their clients what ails them or their affairs (p656).

There are three broad ways of defining professions:

- recognition as a profession;
- analysis of the nature of the concept; and
- description of the characteristics displayed by members of the profession or the profession itself.
Recognition as a profession

Where a group regards itself as a profession this, in turn, may result in it being so regarded by others (Abbott, 1988). Torstendahl (1990) agreed, referring to doctors and lawyers who are generally regarded as belonging to a profession. Certain groups, therefore, are regarded as professions (eg medicine, law, teaching, divinity) whereas others are not (eg bricklaying, catering or retailing). The accountancy bodies refer to accountancy as a profession (Hoskin and Macve, 1986 and Roslender, 1992). This is not new as Carr-Saunders and Wilson (1933) also referred to the professional status of accounting.

Analysis of the nature of the concept

The second definition of professions focuses on the nature of the concept. Abbott (1988) argued that it is the nature of the work, which must involve the abstraction of knowledge, rather than the structure of a profession which makes it one. What distinguishes professions from occupations is the professional’s use of the knowledge base. If the professional has to access the knowledge base, reflect upon it, judge it and select from it, then these are indicative of professional status.

Abbott (1988) argued that the level of control which a profession exercises over its tasks, or ‘jurisdiction’, is also significant. Abel (1988) elaborated, arguing that professions maintain strict control over entry, to maintain a scarcity of service which is justified by them as a means of upholding standards, but which also maintains the market for the professional’s services. Restrictions on competition also protect the professional’s market, status and ultimately livelihood.
The third type of definition of a profession focuses on the characteristics displayed. Montagna (1974) asked US accountants to rank attributes of accounting and concluded that an ethical code, formal recognition through licensing, testing, a body of knowledge and personal qualities were the most important.

Perks (1993) suggested that a profession displayed the following professional characteristics:

- skill based on theoretical knowledge;
- professional association;
- extensive period of education;
- testing of competence;
- institutionalised training;
- licensed practitioners;
- work autonomy;
- ethical code;
- self-regulation;
- public service and altruism;
- exclusion, monopoly and legal recognition;
- control of remuneration and advertising;
- high status and rewards;
- individual clients;
- middle class;
- male dominated;
- the offering of reassurance;
- ritual;
- legitimacy;
- inaccessible body of knowledge;
- indeterminacy of knowledge; and
- mobility.
These are not necessarily in rank order and, indeed, some are related (eg 1, 20 and 21) while others reflect the current situation rather than any pre-requisite (eg 15 and 16). Perhaps the most important are the presence of a distinct body of knowledge, acquired during an extensive educational process, the culmination of which is certification through examinations and the assessment of competence. While insufficient in themselves to confer professional status (Downie, 1990), these do set the professional apart from non-professionals, arguably conferring status and facilitating the service function whereby those in possession of a body of knowledge use that knowledge for the benefit of others (Parsons, 1939 and Goode, 1969). It has also been argued, however, that this is a form of closure, whereby the professional gains monopoly status by possessing specialised knowledge which many people will be unable or unwilling to assimilate (Downie, 1990).

Application of definitions to accountancy

Abbott’s (1988) and Abel’s (1988) definitions of a profession comprise the following aspects: the abstraction of the knowledge base; the personal nature of the problem; jurisdiction; and control. This can be related to accounting. It could be argued that accounting involves abstraction as numbers are abstractions, as are key accounting notions, such as depreciation or profit. Whether it is personal in the medical-type sense is debatable although it is undeniable that accounting can have human consequences (eg insolvency or accounting for the environment). In terms of jurisdiction, the current self-regulatory climate, albeit with a statutory framework (such as provided through the Companies Acts 1985 and 1989 or the Financial Services Act 1986) aids professional status. Such self-regulation distinguishes UK from European accounting, showing the effect of the environment on the professional claim. Regarding jurisdiction, one area of concern for the accountancy profession exists in its lack of unity. As G eddes (1995) said:
Organisational structure can be important in that a profession which is strictly hierarchical with one major professional body should find it easier to maintain jurisdictional control than one with a number of bodies of roughly equal status who may battle among themselves to control certain areas of work (p56).

Overall analysis of Abbott’s (1988) work showed that the nature of accounting embodies some aspects of the model but not others. While the characteristics of professions can be debated, accountancy would appear to satisfy the knowledge, education and testing criteria which figure prominently in the lists of professional characteristics.

One important question is whether an occupation could be classified as professional through the satisfaction of the characteristics but without being generally regarded as a profession. Houle (1980) argued that this may be possible in a static sense but that professions are differentiated by the continual development and enhancement of the characteristics through a process of evolution, or ‘professionalisation’.

Professionalisation

Beckman (1990), Jarvis (1983) and Montagna (1974) viewed professionalisation as movement along a continuum towards the ideal-type profession. Montagna depicted this as follows (p61):

<table>
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<tr>
<th>Direction of deprofessionalisation</th>
<th>Direction of professionalisation</th>
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<tbody>
<tr>
<td>para-professions</td>
<td>emerging professions</td>
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</tbody>
</table>

Larson (1977) provided an alternative definition of professionalisation as ‘an attempt to translate one order of scarce resources, special knowledge and skills, into another, social and economic rewards’ (pxvi). Similarly, Selander (1990) argued that professionalisation is ‘the aspiration that an occupational group cherishes to reach exclusive societal advantages and preference of interpretation within their field of knowledge and praxis’ (p139). The desire of occupations to gain professional status is so strong
that it has been argued that there are many which would not necessarily be regarded as occupations on initial consideration but which appear to have begun a process of professionalisation (Wilensky, 1964). Indeed, Hughes (1960) argued that the differences between occupations and professions can be slight, the dividing line depending upon society’s positioning of the ‘licence’ to practice and the ‘mandate’ over its constituency, a dividing line which can move over time. Most definitions imply that professionals possess a monopoly over expertise and its accompanying social status. Larson (1977) argued that the body of knowledge of professionals has become formalised to make the commodity offered both distinct and recognisable. This view of professionalisation emphasises the power which professionals possess as a result of their monopoly of knowledge and the fusion of social identification with economic position (Paisey and Paisey, 1996b). Nonetheless, the very ability to claim professional status, whatever the economic advantages, is also important (Becker, 1970). Further discussion of professionalisation can be found in Siu and Wilson (1996).

A common feature of professionalisation is the existence of an academic arm (Geddes, 1995), a feature which Geddes argues is largely absent in England, particularly given the fact that most entrants to ICAEW, although graduates, have not studied accounting. While this is true, Scotland has followed a more traditional professionalisation path since the accounting degree is the most prevalent qualification for entry to ICAS.

Accounting in Scotland follows the standard pattern outlined by Abbott (1988) whereby the link between the professions and the universities is strong ‘because professions rest on knowledge and universities are the seat of knowledge in modern societies’ (p195). It also satisfies the view that ‘the training of new professionals should be a partnership between academic institutions and the practising profession’ (Higley and Baker, 1987, p221).

Chapters four to seven include discussion of professionalisation of the professions of accountancy, medicine, law and architecture.
Professional education

For the purposes of this research report, professional education is defined as the education which takes place within the training contract and beyond. It is distinguished from university education, even though degree courses often cover the same material as professional courses and can offer exemptions from professional examinations. Professional education exists on two levels: initial professional education, which culminates in qualification; and continuing professional education (CPE) which is lifelong.

Initial professional education

Initial professional education is characterised by the professional examination, a testing of the body of knowledge which is central to the notion of a profession (Hines, 1989). Higley and Baker (1987) considered professional examinations to be ‘a major vehicle for ensuring that candidates possess the minimum requirement of technical knowledge and professional judgment required to provide services to the public’ (p225). Jarvis (1983), however, considered that this is a rather narrow view. For him, initial professional education should provide recruits to a profession who:

- have a professional ideology, especially in relation to understanding good practice and service;
- possess sufficient knowledge and skills; and
- have developed an increased sense of critical awareness.

Continuing professional education (CPE)

CPE should continue to develop these aspects. While CPE is outwith the scope of this study, it is mentioned here to help place initial professional education in context.
The professional curriculum

Jarvis concluded that the essential elements of professional practice are knowledge, skills and attitudes and that, accordingly, these are the bare essentials of the professional curriculum.

Jarvis (1983) recounted three broad approaches to knowledge: rationalist; empiricist; and pragmatist. A rationalist approach to knowledge assumes that, by a process of logical reasoning, knowledge can be derived from given truths. While this may be true of some disciplines, the application of rationalism in an accounting context must be constrained by disagreement over any overriding conceptual framework but could, in some instances, be applied to concepts such as prudence or accruals. An empiricist approach involves the derivation of knowledge from experience. Pragmatism involves evaluating any assertion solely by its practical consequences and its bearing on human interest.

All three approaches assume that some truth can be elicited. Accounting knowledge, however, largely comprises rules, guidelines or legislation which may be a result of economic and political pressures rather than solid principles. Gaining this knowledge requires a different approach.

Traditionally, knowledge in a profession has been rote learned but as chapters four to seven show, concern is increasingly being expressed about such a sterile activity and calls are being made for more active and imaginative forms of learning, which focus on the process of acquiring knowledge rather than the knowledge itself. A move away from rote learning would also satisfy the distinction drawn by Jarvis between knowledge and understanding. What is important is that knowledge is internalised and understood.

Initial professional education in accounting does appear to emphasise knowledge, skills and attitudes. Taking ICAS as an example, all syllabi specify the knowledge areas to be covered and the level of knowledge (detailed or working knowledge, or general awareness) expected for any topic. Some skills (eg information technology and report writing) are
also included. Attitudes are more difficult to pinpoint but ICAS has stressed that, as the only UK institute to both teach and examine its students, it fosters a collegiate spirit (ICAS Education Committee, 1995).

Education policies of UK accountancy bodies

When the education policies of the UK accountancy bodies are examined, certain themes recur. First, there is a tendency to begin with a definition of the desired professional. For example, CIMA stated that the management accountant should have the ability:

*to design, operate and manage financial and management information systems and interpret their output to enhance value, effectiveness and efficiency* (Matthews, 1993, p28)

Second, the knowledge, skills, experience and personal qualities expected of members has been specified. For example, ICAEW defined the chartered accountant of the future as a person who, *inter alia*:

- has proven ability and intellectual capacity;
- has acquired an understanding of the fundamental principles of accounting and demonstrated the achievement of technical skills in accounting and related areas;
- has gained experience in a wide variety of practical situations;
- understands the organisation of business, can contribute to solving business problems to assist the commercial development of the business, has good project management skills and communicate business and financial facts and concepts to others; and
- has developed objectivity of judgment, integrity of behaviour, technical competence and high personal standards, and continues to do so in his or her chosen areas of work. (ICAEW, 1993, para36)

The third theme evident in the above extracts is a recognition that the education system is designed to prepare students for their chosen careers. ACCA made this clear when it said that:
... the practical training and the examinations form a complementary package that will prepare students to perform their work to the standard expected by both the employer and the public (Turley, 1993, p22).

Similarly, CIMA stated that its new syllabus was designed to give trainees grounding in the ‘practice and techniques of management accounting’ while also reflecting ‘the growing role of the management accountant as a provider of information and predictive skills to management’ (Matthews 1993, p28).

Socialisation and knowledge

As well as fostering knowledge, skills and attitudes and preparing trainees for working life, professional education has other significant underlying features. It may be accompanied by a form of socialisation which binds the profession. Roslender (1992) argued that the initial training of accountants develops a strong sense of community while Power (1991) believed that initial professional education inculcates a culture which endorses the professional’s claim to professionalism. Again, Scotland may deviate from the UK pattern as ICAS trainees are taught at ICAS-run classes by practitioners and professional educational staff, reinforcing the bond between trainee and institute in a way that cannot be replicated by the other accountancy bodies since they are not training bodies.

More fundamentally, professional education could be regarded as a means of testing the possession of the body of knowledge which the profession deems to be important - that which should be known. The knowledge explosion and the speed by which knowledge now becomes outdated mean that it is not possible to know everything that could be known about a subject area. A syllabus must therefore be drafted which covers those areas considered to be most important. This may be drafted by the leaders of the profession or after consultation with the membership, as in the 1995 Syllabus Review undertaken by ICAS (ICAS Education Committee, 1995). In either case, it represents what the profession considers to be important (Loft, 1990). The content of the professional examination syllabus reflects the views of the profession and becomes an aspect of the professionalisation and socialisation process discussed earlier.
Scope of professional education

While undergraduate education has aims which extend beyond professional preparation, the raison d'être of professional education is a passport to practice. Debate still surrounds the precise nature of the education, however, concerning whether trainees should possess the knowledge and skills necessary for practice at qualification or whether further education is required. The latest ICAEW proposals, discussed in chapter four, make clear that further specialisation will be possible post-qualification, indicating that qualification is not the end of education. All of the professional bodies also take CPE seriously (Paisey and Paisey, 1996b), indicating acceptance of the view that education should be lifelong. Education reviews, for example those of ICAS and ICAEW discussed in chapter four, tend to focus, therefore, on the needs of the newly qualified accountant, recognising that further education will be required thereafter.

Professional practice

Any discussion of professional education must encompass professional practice since the former is a preparation for the latter. The link between the two is emphasised by Allison (1997) who argued that:

... chartered accountants of the future will need to exhibit skills gathered from the workplace and core knowledge gathered from the education process. It is not possible either to gather all skills and knowledge from only the workplace nor ... to gather all skills and knowledge required from only a simulated education system (p1).

As chapter four will show, accounting education has focused increasingly in recent years on the skills required of accountants and there has been recognition that some skills (eg communication and information technology) are better developed in the workplace (ICAEW, 1996a and Allison, 1997). Professional education is mindful of the needs of trainees and concerned to achieve appropriate settings for different types of learning.
Link between education and practice

The link between education and practice can be achieved in several ways, such as clinical teaching in medicine, the work experience years in architecture and the postgraduate legal course which provides a transition between degree and traineeship. The use of professionals to teach parts of degree courses and work placements also reinforce the link. Therefore, no one means by which the link can be achieved.

The nature of the link, however, is problematic. Considering undergraduate education first, the link has been much debated within the legal profession. In 1971, the Ormrod Report (the Report of the Committee on Legal Education) argued that education should provide students with the necessary skills to ascertain the law rather than comprehensive coverage of the law itself. Similarly, a survey of legal academics found that the development of intellectual skills was considered to be much more important at degree level than preparing students for legal practice (Macfarlane et al, 1987a). Jones (1993) however argued that the distinction between theory and practice is arbitrary and that an integrated approach is preferable. Integrated approaches have been advocated involving clinical-type teaching (Cramton, 1986), case studies (Brown, 1985) and voluntary work (Murray, 1987). These examples are American in origin but clinical-type legal teaching has been considered in the UK (Grimes, 1994).

Within architecture too, the link between education and practice has been discussed. Joiner and Daish (1989) considered that architectural education is becoming too theoretical and that, as architects' mastery of practice is reduced, so their ability to respond to new situations is diminished. The universities, therefore, may need to reflect more on practice. Likewise, medical education is developing to provide medical students with the skills they will require in work rather than focusing entirely on current medical knowledge, as is discussed in chapter five.
Extent of professional involvement

There appears, therefore, to be recognition within undergraduate education that the degree gains credibility from involving some professional training but that the degree is much more than this. The extent of professional involvement is, however, problematic. It can be questioned whether the professions are justified in intruding into the sphere of higher education. Barnhizer (1993) argued that intrusion is acceptable since the concerns of the professions are legitimate given that degrees in professional disciplines are effectively the first stage of professional education. While agreeing, Stanley (1988) recognised that not all graduates in professional disciplines enter practice and the education provided should be as much intellectual as practical. Balance has also been advocated by Sexton (1991) and Edwards (1992) who commented that practitioners can enrich teaching and that conversely practitioners frequently make recourse to theory.

Conclusion

This chapter has shown that definitions of professions fall into three broad categories:

- recognition as a profession;
- analysis of the nature of the concept; and
- description of characteristics displayed by members of the profession or the profession itself.

Accountancy is indeed referred to as a profession in common usage, does display features such as an abstract knowledge base, a degree of jurisdiction over its affairs and key actors, such as practitioners, clients and, to some extent at least, academics. It also appears to go some way towards satisfying most characteristics identified in the literature. These themes provide a framework for discussion of the nature of the professions
discussed in chapters four to seven. Each of these chapters begins with a brief analysis of the profession concerned under the heading ‘The profession’.

If ‘professionalisation’ is regarded as moving along a continuum towards the ideal professional state, it becomes important to assess the historical development of the professions to determine whether they fit this model. Chapters four to seven, therefore, include a brief discussion of the historical development of the professions and their education systems in order to understand the current situation under the heading ‘History of educational developments’.

Professional education was distinguished from higher education. Important issues relating to professional education were the knowledge base and socialisation. Education for the professions may be entirely within the domain of the profession itself, may be largely within the universities or can involve a partnership between the two, with consequences for the liberal and/or vocational nature of the course. The current education systems of the four professions and proposed changes are outlined in the next four chapters, and a critique of each presented under the headings ‘Current education system(s)’ and ‘Critique of the current education system(s)’ respectively.

Finally, the relationship between education and practice was discussed. This relationship between education and practice is dynamic and affects both initial qualification and continuing professional education. In such an environment, the professions regularly review their education systems in order to attempt to ensure that they remain relevant to the needs of the profession. Chapters four to seven therefore end with a discussion of ‘Proposed changes and their rationale’ for each profession.
This chapter is the first of four chapters examining the selected professions in turn. Each chapter adopts a similar structure, providing background details on the profession and the history of educational developments before examining the current education systems. A critique of the current education systems is then provided, followed by a discussion of proposed changes and their rationale. This chapter considers the accountancy profession.

The profession

The six major professional accountancy bodies in the UK which recruit graduates are ACCA, CIMA, CIPFA, ICAEW, ICAI and ICAS. While these bodies are separate, their activities are co-ordinated under the auspices of the Consultative Committee of Accountancy Bodies (CCAB), which was founded in 1971 essentially to provide one UK voice on accounting matters when entering discussions with government and international accountancy bodies (Sleigh, 1992).

The Association of Accounting Technicians (AAT), which is sponsored by four of the CCAB bodies, also provides a recognised qualification, possession of which gives substantial exemptions from the examinations of the above bodies.

The history of accounting can be traced to the fourth century BC (Walker, 1994) although the development of double entry book-keeping in the 13th Century is often regarded as the inception of accounting. The modern profession was influenced by the increasing need for accountants during the Industrial Revolution, to help manage firms and to carry out fiduciary and quasi-legal duties. The oldest professional body, ICAS, dates from around this time. Initially, professional associations were formed in Edinburgh (1853), Glasgow (1853) and Aberdeen (1866) with
their Royal Charters being conferred in 1854, 1855 and 1867, respectively.
These three associations co-operated closely from the start, for example,
they introduced joint examinations in 1893 (Shackleton, 1995), and were
merged in 1951, under the name of The Institute of Chartered Accountants
of Scotland (Shackleton, 1992).

Lee (1995) reviews a variety of reasons for this professionalisation
process. The speed of industrialisation was influential, but so too was the
need to present a unified public face and to counter competition from
solicitors in the field of bankruptcy. Walker (1995) also suggested that
professionalisation was prompted by the desire to protect economic and
social status.

English professionalisation followed a similar pattern. Lee (1995)
suggested that it was 'little more than a series of copy-cat events as local
accountants sought the credibility and authority of Scottish chartered
accountants' (p51). In England, the ICAEW received its Royal Charter
in 1880, while the Irish body, ICAI, did so eight years later.

Economic, political and social factors were instrumental in the
formation of the other accountancy bodies. As Walker (1994) showed,
CIPFA has its roots in the late nineteenth century, with the emergence
of urbanisation and large municipal bodies. CIMA was born out of the
increasingly specialised work of cost accountants during World War One.
Finally, ACCA evolved from professional societies established around
the beginning of the last century. ACCA’s forerunners included The
Corporation of Accountants (1891), The Institute of Certified Public
Accountants (1903) and The Association of Certified Accountants (1905).
Such societies were encouraged by legislation in 1903 that defined
accountants as persons who had been ‘admitted as a member of an

Following the foundation of the professional bodies, subsequent
professionalisation involved the development of examinations, discussed
in the next section, professional journals, extension of the range of services
offered, and more recently, the drafting of accounting and auditing
standards (Lee, 1995). The profession is self-regulatory but whether this
will continue longer term has been questioned (Raddiffe et al, 1994 and
Robson et al, 1994). The Department of Trade and Industry’s consultation
History of educational developments

The earliest accountants were trained by means of an apprenticeship system (Shackleton, 1992). In 1893, the Scottish professional associations formed the General Examination Board and introduced three stages of examination, which were outlined by Shackleton. The Preliminary Examination comprised general education including English, history, geography, arithmetic, geometry, languages and shorthand. This was followed by an Intermediate Examination covering mathematics and basic accounting. The Final Examination covered law, actuarial science, economics and accounting. Taxation was introduced later. This list is interesting since, first, it shows the importance placed on general education as well as specialised accounting education, although it must be recognised that this general education was at school level only. Second, the syllabus shows a heavier emphasis on law than current syllabi. Third, the fundamental subject areas of law, economics, book-keeping, financial reporting and auditing were all represented from the start.

In England, too, a five-year period of apprenticeship plus examinations was the standard pattern, but graduates were exempted from two years of apprenticeship. From the beginning, education in England and Wales was provided by ‘private venture establishments’ (Carr-Saunders and Wilson, 1933, p224). This contrasts with the Scottish situation where trainees were required to attend university on a part-time basis to take classes in accounting, law and economics from 1926 (Shackleton, 1992). Later, ICAS was to become a teaching institute, the first UK body to become so, in contrast to ICAEW, the education for which is still provided mainly by an extensive network of private tutors (Geddes, 1995).

Within UK universities, accounting is a young academic discipline beginning as one of the subjects in the commerce degree introduced at the University of Birmingham in 1900 (Sanderson, 1972), with the first part-time chair of accounting in the UK being established in 1902.
(Carsberg, 1976). In Scotland, part-time professors were appointed at the University of Edinburgh in 1919 and the University of Glasgow in 1926 (Zeff, 1997). Zeff also noted that by 1926 there were lectureships and/or chairs in accountancy at five English universities (Birmingham, Durham, Liverpool, London and Manchester) and three Scottish universities (Aberdeen, Edinburgh and Glasgow). Initially, most lecturers were drawn from practice and took a practical rather than academic approach to the subject. Parker (1997) showed that, even by the early 1960s, the number of full-time academic accountants ‘remained pitifully small’ (p44).

Geddes (1995) stated that the period from 1945-65 was one of stagnation for academic accounting, although twelve universities did introduce specialist degree courses. More usually, however, accounting was taught by economics or commerce departments. ICAS led the way at this time by requiring, from 1960, that all CA apprentices should undertake an academic year comprising study of accountancy, law and economics (Parker, 1997). In the words of Parker:

> It was in the 1960s that accounting in the Scottish universities slowly ceased to be a subject taught by hard-pressed part-timers, and began to emerge, not without problems along the way, as a viable academic subject (p44).

In contrast with the relatively stagnant period up to 1965, Geddes referred to the period 1965-80 as a period of growth. Following the UK-wide expansion of higher education in the 1960s, accounting as a university subject grew from the 1970s onwards. The 1980s and 1990s have seen further growth with the number of accountancy and finance lecturers listed in the British Accounting Association’s annual Research Register rising from 699 in 1984 to 1,480 in 1996 (Maunders, 1997). Interestingly, however, accounting has not historically been offered as an undergraduate degree at some of the traditional universities with a reputation for liberal education (such as Oxford, Cambridge and St Andrews).
Current education systems

The entry qualifications for professional training vary. ICAS comes closest to having all-graduate entry, although the degree need not necessarily be in accounting. ICAS also accepts members of the AAT, the Chartered Institute of Bankers in Scotland, or mature persons with at least seven years of relevant financial experience for training, but such entrants are rare. The other bodies admit students with A levels/Scottish Highers as well as graduates and Higher National Diploma holders. However, the possession of a degree gives exemptions from the earlier stages of professional examinations.

Degree courses incorporating accounting can take a variety of forms:

- all academic study, majoring in accounting;
- all academic study, involving study of accounting and another subject;
- combination of academic study and work experience; and
- non-accounting degrees where accounting is studied alongside other disciplines (eg as part of Business Studies).

Degrees including a work placement tend to be offered by the post-1992 universities whereas the traditional universities usually require academic study throughout. There are exceptions, such as the pre-1992 universities of Aston, Brunel and Loughborough which include a work placement element in their undergraduate degrees. Overall, however, the post-1992 universities could be said to be more vocational, deliberately integrating theory with practice and classroom based study with work experience.

The fact that both placement and non-placement degrees are accredited shows that there is a certain latitude in what constitutes an ‘appropriate’ degree as a means of gaining exemption from professional examinations.

The Board of Accreditation of Accountancy Educational Courses (BAAEC), (formerly the Board of Accreditation of Educational Courses (BAEC)) which comprises both academics and professional accountants, reviews degree courses on behalf of the UK professional bodies (excluding
ICAI and the ACCA) and recommends exemptions which are then
granted by the professional bodies. The BAAEC reviews course syllabi,
examination papers and information about staffing and other resources
and then visits educational establishments. Institutions also have to
complete a questionnaire annually outlining any changes which have
occurred throughout the year.

The subjects reviewed by the BAAEC include accounting areas such
as: financial accounting; management accounting; auditing; taxation; public
finance; and financial management as well as other disciplines including
law, economics, business environment, information technology, quantitative
methods and business policy. In essence, the BAAEC Guidelines (2000)
provide a framework within which departments should normally work if
they wish to secure accreditation. They also influence assessment as the
2000 Guidelines state that no more than 30% of the marks for a course
should normally be awarded through continuous assessment. The
Guidelines specify that assessment should be rigorous, with a variety of
styles of questions and a format which ensures that most areas of the
syllabus are assessed. Exam questions should seek to achieve a balance
between computational and conceptual questions.

Turning to professional education, the current syllabi of the CCAB
bodies are summarised in ICAS Education Committee (1995). Some
details are also available in Fay (1992). Only a very brief summary, therefore,
is provided here. ICAS and ICAEW have examinations at three levels,
while the other four bodies each have four examination levels. Each
body requires a large number of individual examination papers to be
taken, normally between twelve and sixteen in total, with a reduction for
relevant graduates.

Teaching providers differ. As already mentioned, ICAS is a teaching
institute, conducting its own block-release classes. It is therefore cohesive,
providing all members with a uniform education system which not only
provides comparability of standards but which also serves a socialisation
purpose. The other bodies use a variety of methods including firms of
private tutors and courses organised by further and higher educational
establishments. Students can attend on a day release or block release
basis, or can study by distance learning.
In addition to undertaking examinations, a period of work experience, generally of three years' duration, is required. Members of the professional bodies must satisfy both written and workplace requirements, although the latter are not monitored as tightly as the former. Logbooks are commonly kept and students are generally required to gain experience in a number of areas of activity but are not, at present, formally assessed on their competence in the workplace, with the exception of AAT trainees. Competence is discussed later in this chapter.

Critique of the current education systems

Since university education and professional education differ, each will be considered separately.

University education

Calls to broaden the university curriculum and to achieve a balance between liberal and vocational approaches have been discussed in chapter two. These themes impact upon the nature of knowledge and the link between knowledge at undergraduate and professional stages. Chapter three therefore focused on the professional stage. Other aspects of university education in accounting have come under increasing scrutiny in recent years, including teaching methods, the place of research, teaching quality assessment and accreditation. These aspects are considered now.

Teaching methods

Teaching methods have been criticised for concentrating, at least among the traditional universities, on lectures, seminars and textbooks. Examples, however, of innovation are evident. These include:

- group working (Berry, 1993)
- computer-assisted learning (Sangster, 1992, McInnes et al, 1995 and a special issue of Accounting Education, volume 4, number 3, in 1998)
• use of spreadsheets (Marriott and Mellett, 1994 and C handler and Marriott, 1994)
• use of the World Wide Web (Sangster and Mulligan, 1997)
• use of simulations (Fogarty and Goldwater, 1996)
• use of case studies (Hassall et al, 1998 and a special issue of Accounting Education in 1998)
• use of open learning (Waldmann and De Lange, 1996)
• use of videos (Martin et al, 1995 and Greenspan and Strawser, 1995)
• integration of research (Brown and Guilding, 1995; Dyson, 1995 and Woods and Higson, 1996)

The role of research

The place of research within undergraduate accounting education has also been much discussed. Academics have argued that research and teaching should be integrated and that the former can enhance the latter (eg Dopuch, 1989 and Beaver, 1992). Beaver (1992) and Zeff (1989a) have, therefore, called for more research to be discussed in accounting textbooks while Macve (1989) and Arnold (1989) argued that practitioners should provide more funding for research.

Whatever the worthiness of research, claims that there is a gulf between research and practice abound (eg Baxter, 1988; Flint and Shaw, 1981 and Lee, 1989). Sanderson (1972) pointed to the antagonism which exists between academe and the professions in general. In the case of accountancy, this may be motivated by the profession’s view that the research is too technical for practitioners to digest (Elliot, 1991) or not relevant to the actual practice of accounting (Bricker and Previts, 1990).

It would appear that academe and the profession may have different ideas about the nature and purpose of a higher education in accounting. A research-based education is consistent with the liberal approach since research questions the status quo and probes alternatives, within a culture of enquiry and debate. A more vocational approach, while not necessarily ignoring research altogether, subordinates it in an effort to produce students
who display a reasonable level of technical expertise. The academic/professional interface is important as it illuminates the different philosophies underlying the variety of approaches to higher education.

**Teaching quality assessment**

Moving to wider considerations, an important development, when considering university teaching is the requirement that all university departments are now subject to teaching quality assessment. This, of course, applies to all university teaching, and is not unique to accounting. It has become clear that a major focus of the assessors' scrutiny concerns the purpose and objectives of teaching (Paisey and Paisey, 1995). The Scottish Higher Education Funding Council's *Quality Framework*, issued as part of the *Quality Assessors Handbook* (SHEFC, 1993), split the assessment of institutions into eleven categories, such as 'Aims and Curricula' and 'Teaching and Learning Practice'. These made it clear that the specification of objectives is a key concern. It is not surprising, therefore, that institutions are increasingly using objectives and monitoring their use. This is an important influence when combined with the drive towards competence as each of these influences has resulted in increased specification of the purposes, intended outcomes and skills' development of higher education. The communicative value of such specification is clear but it is important that objectives and competencies should be appropriately rigorous and not merely readily achievable.

**Accreditation**

Another external influence is accreditation. The BAAEC's requirements regarding subject coverage and assessment procedures have important implications for higher education. Degree programmes that have been accredited can be very similar even when offered by quite different institutions. The high percentage of programmes devoted to subjects required for accreditation can limit students' opportunities to study other subjects for interest and can also limit the opportunities of lecturers to mount other accounting courses in areas outwith accreditation,
such as international accounting, accounting and society, environmental accounting or accounting history, which may have educational value. It can also limit the time available to study alternative accounting systems and techniques, which were regarded as vital areas by Staubus (1975), Sterling (1973) and Zeff (1989a).

The schema for the two degree programmes show that different institutions, with different missions and ethos, have remarkably similar degrees largely as a result of the influence of accreditation. Brown and Balke (1983) found that accreditation had a similar effect on degree programmes in the U.S.

The influence of accreditation on technical rather than theoretical areas has also been questioned (Lee, 1989). Lee noted that the accreditation process in accounting has resulted in professional bodies being able to exercise considerable influence in the specification of syllabi. While, in a limited sense, satisfying the current needs of practice, Lee questioned whether such an approach satisfies wider, longer-term needs. Langenderfer (1987) and Zeff (1989a) also bemoaned the tendency to accord theoretical perspectives less attention than current practice, which they suggested results in a mismatch between the actual and future needs of the profession. Power (1991) warned that, paradoxically, this might undermine the profession since the professional who is simply proficient in technical matters can be replicated, whereas the ability to exercise judgment and cope with ambiguity cannot or at any event cannot be replicated so easily.

The formal assessment procedures required by accreditation also have their effect. For example, if a lecturer wished to teach by means of case studies and projects, formal examinations would still be required for accreditation, despite being at odds with the educational rationale for the course. Accreditation, therefore, limits the lecturer's freedom to design a course as it contradicts the widely accepted view that assessment is a vital and influential part of the teaching process (eg Romiszowski, 1981 and Rowntree, 1982).

The influence of accreditation may also be more fundamental. Dillard and Tinker (1996) asked:
Is the purpose of accreditation to sustain and enhance the prevailing social and economic structures or to engender creative, analytical, critical and socially responsible 'products'? (p220)

By incorporating some of the features of professional education into undergraduate education, students study technical areas which they will encounter later in work. They will, therefore, learn of the official position on accounting issues which may help to reinforce their legitimacy even if they are assessed critically. The 'this is how we do things' approach, even with full discussion, presents material as an accepted position, albeit that alternatives may exist. In this way, some of the structural constraints of the profession may well be absorbed by students at an early stage in their accounting exposure.

Professional education

A number of professional bodies have revised their syllabi in recent years to make the training more relevant to the needs of the modern profession. This has impacted upon the style of examination question (Claret, 1992), with increased use of case studies. Arguably the most radical revised syllabus is that of the AAT which has moved to implement competence based assessment. Its training is organised into three stages: foundation; intermediate; and technician, which award National Vocational Qualifications (NVQ) at levels two, three and four respectively. The AAT has argued that this format is flexible and gives employers an assurance of competence, thereby increasing credibility (Anon, 1993).

The ICAEW's syllabus has also undergone recent revision. In 1993, the ICAEW issued a paper, Chartered Accountant - The Future of our Qualification (ICAEW, 1993), which specified both short and medium term aims. In the short term, syllabi were to be converted into 'learning outcomes' and would incorporate more 'real world' situations. In the longer term, competence-based assessment would be introduced to increase the relevance and flexibility of the training process (Hunt, 1993).
The 1995 ICAEW syllabi (ICAEW, 1995) specified detailed learning outcomes in objectives form. The learning outcomes state the aim of each section of the syllabus and specify what trainees should be able to do to demonstrate the achievement of each task (eg select, state or draw inferences).

Instead of specifying learning outcomes, the latest ACCA syllabus includes teaching guides which include information such as the depth to which each topic needs to be taught, the extent of integration of topics within each paper, assessment methods, pre-requisite knowledge and a reading list (Turley, 1993). Alongside examinations, ACCA assesses competence in the workplace through the completion of a Training Record.

Competence is also a feature of CIMA's syllabus. Matthews (1993) stated that work on the identification of competencies 'has helped to determine the core skills and knowledge to be developed at different stages of the syllabus' (p28). The other three major bodies, ICAS, ICAI and CIPFA, all have 'tests of professional competence'. All bodies, therefore, are mindful of the notion of competence.

Competence

Thompson (1995) reviewed the history of the competence movement in the UK and showed that it was part of a move by the government in the 1980s to encourage employers to take more responsibility for education and training at a time of recession. It issued a White Paper, Working Together - Education and Training, in 1986 (HMSO, 1986) which outlined the intention to specify standards of competence for all occupations. The standards would be drawn up by appropriate industrial and professional bodies. Hoskin and Steele (1991), for example, were commissioned by ICAEW to consider methods of assessment in the light of the competence movement. In 1993, ICAEW also produced a set of standards of competence at the end of phase two of its Competence-led Assessment Project (ICAEW, 1993) while CIMA employed consultants to draft its standards (Hardern, 1995).
Johnston and Sampson (1993) defined competence as 'the ability to perform activities within an occupation to the standard expected in employment' (p218). This notion of competence is a major issue in professional accounting education with the professional bodies stressing the link between what students are expected to be able to do during their training and post-qualification. The professional bodies have traditionally required a period of apprenticeship/traineeship alongside study for professional examinations. The new focus places greater emphasis on the on-the-job training and on a closer relationship between what is taught and the workplace needs of newly qualified accountants (Paisey and Paisey, 1995).

The first move towards competence by the professional bodies involved projects to identify the competencies required of newly qualified accountants. As Hardern (1995) showed, this task is difficult given that the work environment is not static; a type of work which is important today might be outdated tomorrow. Also, as Hardern noted, competence standards are defined in generic terms; they should, therefore, apply to all types of accountant in all types of firm. Securing agreement about the drafting of competencies is therefore problematic.

When competencies have been identified, the next step is to devise 'learning outcomes' (specified by, for example, ICAEW) or 'objectives' (specified by, for example, ACCA) - the two terms are often used interchangeably. The movement towards competence and its associated objectives, while progressing at professional level, has not been universally applauded (see, for example, Paisey and Paisey, 1996a). Burgoyne (1993) and Henderson (1993) pointed out that the objectives movement has had a long history but has been criticised widely for being too mechanistic and for being inappropriate in an educational environment, though reasonably suited to a training environment. In an accounting context, Paisey and Paisey (1994) found that where objectives were used in honours level teaching, they tended to thwart creativity and initiative, the very hallmarks of a good honours student. Brown (1993) agreed, arguing that since objectives should be capable of being demonstrated and observed, some worthwhile activities which do not lend themselves to
demonstration and observation are necessarily excluded. She preferred a notion which she called ‘meta-competence’ (Brown and McCartney, 1995). Competence and meta-competence were distinguished as follows:

_When it comes to learning, competences are part of the level where information is received, retained and reproduced as required, and meta-competence is involved in the transformation of information by means of the development of understanding, judgment and creativity_ (p52).

Since understanding, judgment and creativity could be said to be hallmarks of the professional, Brown and McCartney expressed concern about their appropriateness in a professional accounting context.

**National vocation qualifications**

Closely allied to the competence movement, another major issue in professional accountancy education is the possibility of introducing a national vocational qualification, particularly at level 5. The government initiated a review of vocational qualifications in 1985 which led to the recommendation that a system of National Vocational Qualifications (NVQs) be established (HMSO, 1986). Scotland has its own Scottish Vocational Qualifications (SVQs) which operate along similar lines. Initially, it was envisaged that these NVQs would exist at four levels, from level 1 at school leaver stage through to level 4 at Higher National Diploma standard. The AAT was the first UK accountancy body to incorporate NVQs (Langley, 1995).

Following the recommendation to introduce NVQs at levels 1 to 4, a fifth level was recommended, corresponding broadly to degree and professional levels (Thompson, 1995). A key feature of courses at each level is the specification of competencies and learning outcomes, expressed in objectives-type form. The professional bodies have been working together under the Accountancy Level 5 Common Issues Project to identify competencies common to all of the bodies and to discuss ways of progressing at level 5. Although the natural momentum towards the implementation of level 5 has been accepted, doubts have been expressed about the desirability of such a move:
It is not clear what a mature profession such as accountancy would gain; and it is arguable that, while a single set of standards would help to harmonise the profession, the ultimate control would be through a Lead Body (Gardiner, 1993, p29).

The suspicion regarding a Lead Body may be significant because it would lead to a reduction in control over professional education by the professional bodies if the Lead Body comprised other interested parties such as employers, educationalists, administrators and governmental representatives.

Proposed changes and their rationale

As the previous section shows, several accountancy bodies have already introduced new syllabi in recent years. ACCA, ICAEW and ICAS, however, are considering changes at the present time.

ACCA issued its latest proposals in August 1999 (ACCA, 1999). These were produced following two major surveys of the competences of ACCA members and the views of chief executives and finance directors of major companies about current training and likely future changes in the role of the accountant and finance professionals in the 21st century.

The new scheme, which will commence in autumn 2000, adopts a three level structure as follows:

**Part 1**
- Paper 1 Managing people
- Paper 2 Drafting financial statements
- Paper 3 Information for management

**Part 2**
- Paper 4 Information systems
- Paper 5 Corporate and business law
- Paper 6 Business taxation
- Paper 7 Financial management and control
- Paper 8 Financial reporting
- Paper 9 Audit and internal review
Part 3  

Paper 10a Strategic management information  
or  
Paper 10b Assurance and advisory services  
Paper 11 Strategic business planning  
Paper 12 Advanced corporate reporting  
Paper 13 Strategic financial management  

Features of these proposals include:

- emphasis on core skills required of all accountants, as indicated by ACCA’s market research;
- a generalist, rather than specialist, qualification;
- one elective paper, the other twelve being compulsory for all students, the rationale for the elective being to allow students ‘to concentrate on a technical area which is particularly relevant to their chosen or anticipated fields of employment’ (ACCA, 1999, p9);
- recognition of the importance of strategic financial management and business advice; and
- the benchmarking of the second level of examinations which will lead to the award of a degree in applied accounting from Oxford Brookes University.

ICAEW

Within ICAEW, a consultative process in 1993 showed that many members wanted a limited choice in subject areas to be examined within the CA qualification to make it more relevant to the needs of employers (Cook, 1996). This recognised the fact that the work of accountants is becoming increasingly specified and that one accountant cannot be an expert in all areas. It was argued that students should be able to select options during their period of qualification which would be relevant to their future career intentions. This ‘core plus options’ idea is already employed by CIPFA.
New proposals, which would have been effective from December 1997, were therefore drafted for a revised Final Examination involving one compulsory paper and two options from a choice of four. These proposals were controversial. The major arguments for the proposed changes were that the current syllabus was becoming unwieldy and that the new format would discourage learning by rote and encourage analysis and better communication skills instead. Opponents, however, argued that uniform examinations served as a common bond among all CAs and that the generality of the current qualification was a major strength (ICAEW, 1996a).

One opponent, John Cook, was instrumental in organising opinion critical of the proposals and ICAEW had to reconsider its proposals. MORI (Market and Opinion Research International) was commissioned to carry out a survey of the views of all ICAEW members (Wyman, 1996). Over 25,000 responses (23%) were received (ICAEW, 1996b). The five most important skills for newly-qualified chartered accountants were considered to be technical, interpersonal/communication, information technology, commercial awareness and understanding of the fundamental principles of accountancy. The resultant ICAEW proposals (ICAEW, 1996c) emphasised two types of skills, classified as ‘technical core’ and ‘non-core’ areas. Assessment is through examinations, with a multidisciplinary case study at the final level, and greater emphasis on skills acquisition within the workplace. There are no optional papers but the 1996 proposals made it clear that consideration would be given to developing specialist post-qualification awards (ICAEW, 1996c).

It is important to note that the ‘core’ and ‘non-core’ distinction relates to the nature of the subject and not to any compulsory or elective status ie all trainees are required to complete all ‘core’ and ‘non-core’ subjects. A distinction has been drawn between the two types as follows:

The technical core covers material unique to accountants. Non-core material underpins the study of accountancy, or overlaps with other professions (ICAEW, 1998a, p5).
The full educational structure (applicable for session 1999/2000) is outlined below:

Students must:
• complete a period of work experience
• complete the professional examinations in Core subjects
• achieve credit in Non-Core subjects

The professional exams are in three stages:

Stage 1  Technical Core 1  
Auditing and professional Issues
Financial accounting
Financial decisions
Financial reporting
Management information and control
Taxation

Stage 2  Technical Core 2  
Auditing and financial reporting
Business and financial management
Advanced taxation

Stage 3  Final Admitting Examination
Multidisciplinary case study

Non-Core subjects can be studied via an ICAEW accredited learning and assessment programme or, alternatively, students may be awarded credit for prior learning in these areas. The subjects are:

• Business planning techniques
• Business law
• Company law
• Economics
• Management and marketing
• Professional practice comprising company law, taxation, and auditing.
In 1998, ICAEW published proposals in a Green Paper which were more radical in that they included plans to introduce elective papers as well as ‘core’ and ‘non-core’ compulsory papers (ICAEW, 1998a). The reforms were designed to tackle the problems of the ever-increasing knowledge base and resultant rote learning. ICAEW stated:

*Given the current syllabuses, the size and nature of the learning task are such that students approach it as a short-term, rote-learning matter, divorced from the reality of the workplace, not as a process which generates deep understanding (ICAEW, 1998a, p12).*

The overall aim was to require:

*The ability to give excellent technical advice informed by a real understanding of how business works: that is, the ability to act as an added-value business adviser (ICAEW, 1998a, p12).*

Trainees would take two ‘Elective Advanced Papers’ from the following list: Audit; Financial reporting; Business taxation; Personal taxation; Business finance; and General practice. Assessment would be through examinations involving ‘“real-world” scenarios’ (ICAEW, 1998a, p16). These two papers would be followed by one ‘Elective Specialist Study’, the objectives of which were stated by ICAEW (1998a) to be that:

*Students would be expected to develop even deeper knowledge and skill in one specialism, by undertaking further Specialist study in one of their two Advanced subjects. This would consolidate the student’s commitment to life-long learning and might be a prelude to subsequently taking a post qualification award (p17).*

Assessment could involve, for example, a dissertation, assessment centre or viva.

The ICAEW proposals made it clear that the concept of ‘core plus options’, previously rejected, was now under consideration once again. However, proposals to introduce ‘core plus options’ were once again rejected at ICAEW’s Annual General Meeting held in June 1999. As in 1996, John Cook (Cook, 1999) strongly argued that a narrowing of the knowledge base prior to qualification was not in the interests of students
or the profession. Supporters of the introduction of ‘core plus options’ argued that their introduction would allow for a greater co-ordination between students’ work experience, which was becoming increasingly specialised, and their examination study (Ridgway, 1999) and would allow for students to focus their careers more effectively (Awty, 1999). It would also recognise that not all accountants perform the same work (Fearnley, quoted in Accountancy, 1999a).

ICAEW was disappointed that only 16% of the membership voted and that the electives’ vote was lost by a mere 115 votes (Accountancy, 1999b). Nonetheless, the ‘core plus options’ path was no longer a possibility and on 10 January 2000 ICAEW announced its new proposals. The press release (ICAEW, 2000a) states that:

*The new structure fulfils the need for a modern, unitary qualification as demanded by the institute members committed to enhancing - even further - the value of the ACA qualification.*

The new structure which will be launched in autumn 2000 (ICAEW, 2000b) comprises two stages as follows:

**Professional Stage**

*Six examinations:*

- Accounting
- Audit and assurance
- Business finance
- Business management
- Financial reporting
- Taxation

*Two devolved assessments:*

- Commercial law
- Company law
Advanced Stage

Integrated syllabus focused on:
- Advanced technical skills
- Professional skills
- Business issues

Assessed through:
- Rigorous advanced case study

Key features of the latest proposals include:

- An integrated approach at the Advanced Stage;
- A focus on the professional business adviser;
- An educational system which avoids the need for students to be absent from work for long periods; and
- Learning materials to be provided by ICAEW to ensure consistency of approach and to provide full support for the new system.

These proposals do not appear to have satisfied some of the largest CA firms, many of whom had supported the idea of 'core plus options'. Ernst and Young, announced, in January 2000, that from autumn 2000 all its students would now train with ICAS (Accountancy Age, 2000a). Ernst and Young staff account for approximately 7% of all ICAEW students. KPMG, announced that it was advising all of its students to study with ICAS and the other Big Five firms are continuing to discuss their future training policy with ICAS (Accountancy Age, 2000b). These developments are discussed further in chapter eight.

ICAS

A 'core plus options' model was also considered in 1995 by ICAS with options at the final examination level (ICAS Education Committee, 1995). This, however, was rejected initially since it was considered that the training contract was too early a stage for specialisation (Allison, 1997). The current ICAS scheme, effective from October 1997, (but to be
replaced from autumn 2000 - see below) comprises two technical levels, the first for non-accredited graduates, followed by a multidisciplinary case study, the Test of Professional Expertise.

The first level, the Test of Competence (TC), for non accounting graduates only, comprises study of the following seven subjects:

- Financial accounting
- Audit theory
- Principles of taxation
- Information technology and systems
- Financial analysis and marketing
- Accounting for decision making and control
- Business law

The second level, the Test of Professional Skills (TPS), is taken by all students and includes study of the following five subjects:

- Advanced financial accounting
- Auditing and reporting
- Finance
- Advanced management planning and decision making
- Taxation

The final examination, the Test of Professional Expertise (TPE), is a multidisciplinary case study.

The above was devised following interview and questionnaire research designed to ascertain satisfaction with the current system and the importance placed by qualified accountants on the subject areas they studied while qualifying. Frequent comments related to the volume of technical coverage required and the lack of basic skills displayed by new trainees. This led the Education Committee to conclude that specialisation must replace the current generalist approach. The move towards a core plus options model was, however, rejected. The resulting model is therefore not dissimilar to the model it is designed to replace, indicating, as Allison (1997) states, that there was broad satisfaction with the old model. The
The main change is that some of the technical knowledge required will now be taught via open learning, allowing block release classes to concentrate on 'skills, principles and judgment' (Allison, 1997, p2) with greater emphasis on the acquisition of technical, communication and information skills in the workplace.

Further changes were proposed in early 1998. In a communication with all ICAS members, the President, A S Hunter, outlined four resolutions of the ICAS Council, as follows:

- that non-graduate entrants with educational qualifications to university entrance standard be admitted to an ICAS education and six year training process, under which the method of delivery of education would be predominantly open learning;
- that a four year training period be made available for the training of all university graduate entrants. The method of delivery of education under this alternative route would be predominantly open learning;
- that the existing three year education and training schemes for fully accredited and qualifying graduates be maintained; and
- that a scheme of two distinctive routes for those in public practice (TIPP) and those training outwith public practice (TOPP) be brought into operation for both graduate and non-graduate trainees under any of the routes above. (Hunter, 1998).

Hunter elaborated regarding the fourth resolution saying that students in both streams would receive the same education and assessment until the final year, at which point specialist education in areas of relevance to each route would be provided for inclusion in the final examination.

These were radical proposals since they marked a move away from largely graduate entry and also from the collegiate style of teaching which has to date been a hallmark of ICAS and a strong bond between trainees and the professional body. Interestingly the idea of a 'core plus options' model, which had been rejected previously, had now reappeared in the guise of differing routes for TIPP and TOPP trainees.
Hunter’s proposals were followed by a further set of proposals in April 1999. Hunter’s suggestion that a six year training route should be provided was modified so that students could study for a qualification with the Association of Accounting Technicians (three years) followed by a CA training contract (a further three years). Additionally, two routes to qualification were proposed, namely via day release, which was implemented in 1999, and through a ‘fast-track’ route. The ‘fast-track’ route, which will be offered in the 2000/01 session, allows students to have face-to-face teaching in the first four months of their training contract culminating in their TPS examinations. They would then be able to spend up to eighteen months in the workplace before undertaking their TPE examination.

The latest ICAS education system will be introduced in autumn 2000. The syllabus has been revised and the programme offers a higher recognition of in-house training, the development of in-house specialisms and increased links to other qualifications (ICAS, 1999). These elements are outlined in turn. ICAS (1999) states that:

The new syllabus sees a reduction in detailed audit and accounting regulation and increased emphasis on business processes and core practical skills in accounting and finance. A new subject has been developed at level two, Business Systems and Assurance, covering the emerging new markets, e-commerce and business controls.

The subjects covered are as follows:

**Test of Competence**

- Financial accounting
- Principles of auditing and reporting
- Business management
- Finance
- Business law
Test of Professional Skills

- Financial reporting
- Business systems and assurance
- Advanced finance
- Taxation

Test of Professional Expertise

- Multidisciplinary case study

The proposals recognise that many training providers offer a wide range of in-house training to their students. Under the proposals, therefore, they will be permitted to deliver the full level one syllabus, thereby avoiding overlap between ICAS and in-house courses. Students, however, would have to sit ICAS examinations.

In-house specialisms are also a feature of the proposals. These would be work-based, reflecting a student's work experience. A student working in taxation, for example, would develop expertise in that area as a consequence of work rather than through ICAS study. These work-based specialisms are not options/electives. The examination subjects are all core and so this latest proposal represents a move away from 'core plus options'. The proposals are based on the view that a CA student cannot become expert in any one area simply by studying an option and so it would be more effective to study a core of business-related subjects and specialise later through a more focused qualification. The CA wishing to specialise in taxation or treasury work, for example, could undertake examinations offered by the specialist professional bodies in those areas.

The ICAEW and ICAS experiences have features in common. Both bodies considered, but initially rejected, 'core plus options' models despite recognising the ever increasing curriculum and changing workplace demands. Their current models both rely heavily, as before, on examinations with a multidisciplinary case study at the final level. More recently, both bodies have revisited the idea of 'core plus options' but, for differing reasons, have rejected this in favour of a model that places greater
emphasis on business assurance and advice. ACCA’s latest proposals, effective from autumn 2000, also emphasise wider business aspects but their scheme includes an optional paper, although this represents a very small part of the overall proposed programme.

Summary

Key features of accounting education include:

The profession

- a long history of accounting but increasing professionalisation from the mid-nineteenth century onwards, prompted by economic, social and political change; and
- a diversity of provision borne out of six professional associations, which potentially makes accounting more fragmented than, for example, law or architecture.

History of educational developments

- initial importance of apprenticeship with examinations introduced as part of the process of professionalisation; and
- the increasing prevalence and status accorded to accounting as a university subject, although questions remain about its academic maturity and acceptance.

Current education system

- rigorous examination procedures supplemented by work-experience requirements;
- different entry criteria adopted by different bodies graduate/non-graduate and relevant/non-relevant degree;
- the diversity of training methods eg block release/day release/distance learning and teaching in-house/by private tutor firms; and
- significant changes to syllabi in recent years to make them more relevant to the needs of the profession.
CHAPTER FIVE
MEDICINE

This chapter examines the medical profession. It provides background details on the profession and the history of educational developments before examining the current education system. A critique of the current education system is then provided, followed by a discussion of proposed changes and their rationale.

The profession

The medical profession encompasses a wide range of branches and specialities, each with their own professional bodies.

The General Medical Council (GMC) has statutory responsibility for medical education in the UK (Poynter, 1964). Section 5 of the Medical Act 1983 gives the GMC’s Education Committee responsibility for promoting high standards, and co-ordinating all stages of, medical education, including:

- determining the extent of knowledge and skill required of graduates;
- ensuring that graduates possess such knowledge and skill;
- determining the standard of proficiency required in examinations; and
- determining satisfactory patterns of experience.

Undergraduate medical education is regulated on a UK basis and ‘there are no consistent differences of practice between the schools in … England and Wales, … Scotland and Northern Ireland’ (GMC Education Committee, 1988, p194).
Within this structure, individual medical schools organise undergraduate medical education (Lowry, 1993). Indeed, Lowry has argued that one of the greatest problems with UK medical education is that while the GMC can make recommendations to schools, it cannot enforce them. For this reason it does not refuse to recognise any medical graduates even though, in theory, it could do so if it had concerns about any medical school.

University medical schools are autonomous bodies which decide their own curriculum and priorities for medical education within the guidelines issued by the GMC (GMC Education Committee, 1988). Hence, they vary considerably in ethos and atmosphere as well as in course structure, content and teaching style (Windeyer, 1964). Indeed, traditionally such matters have not been the subject of even overall medical school policy, but rather have been left to the domain of the individual lecturer's academic freedom (Anderson, 1964). Accordingly, considerable differences exist between, and even within, medical schools.

At postgraduate level, there are seventeen Royal Colleges and Faculties (listed in Appendix 2) which examine and specify work requirements for membership within their area of interest. They are not normally teaching bodies. For example, doctors wishing to join the Royal College of General Practitioners must serve a three-year vocational training period with at least one-year in general practice and the other two years working in either a hospital or within the community.

**History of educational developments**

The history of medical education mirrors the history of economic development and social change. Anderson (1964) described the class distinctions of medical practice during the Middle Ages where aristocrats utilised learned physicians while the remainder of the population called upon practically trained doctors, either surgeons or apothecaries, who had learned by apprenticeship rather than by university education. This distinction between physicians, surgeons and apothecaries continued largely without change until the mid-eighteenth century (Downie and Charlton, 1992).
Many physicians, the ‘gentlemen healers’ (Downie and Charlton, 1992, p11) were educated in liberal subjects such as classics, mathematics and philosophy. It was commonplace to study for an arts degree followed by a medical degree. Medical degrees varied considerably, ranging from degrees from Oxford and Cambridge which comprised study of ancient medical writings rather than current knowledge and practice, to degrees awarded on the basis of established medical practice accompanied by written testimonials, as awarded by the Universities of Aberdeen and St Andrews. Degrees involving lectures on medical topics were relatively rare although they were offered by the universities of Edinburgh and Glasgow, and some continental universities (Downie and Charlton, 1992).

Sometimes would-be physicians studied abroad, for example at Padua or Montpellier (Anderson, 1964). As an alternative to university study, physicians could obtain a licence to practice from colleges in London, Glasgow, Edinburgh or Dublin (Downie and Charlton, 1992). Whatever the entry route, practical experience was gained through accompanying physicians on ward rounds, a system involving no deliberate instruction according to Newman (1957) but rather akin to a system of apprenticeship.

Physicians were the most learned group within medicine, whose work mainly comprised note-taking, observation of symptoms and prescribing. More practical clinical examinations and interventions were performed by surgeons. Surgeons, with their roots in barbers’ shops, established a Company of Surgeons in 1745. This, along with the development of anatomy as a subject area increased their status considerably. The Company became a Royal College in 1800 (Downie and Charlton, 1992).

The third medical group comprised apothecaries who not only sold medicine, but also performed the work of physicians for clients who could not afford the fees of physicians or who lived in an area where physicians were not available. The London Society of Apothecaries was founded by Royal Charter in 1617. Its members were active in extending their sphere of influence and quick to recognise the importance of education as a means of social advancement (Anderson, 1964). Early apothecaries were not accorded high social status (being admitted to the tradesmen’s entrance of wealthy houses) but extended their influence in 1815 when legislation was passed giving the London Society ‘almost a
monopoly of the training of general practitioners by a course of apprenticeship, clinical training in hospital and a qualifying examination' (p211). It was, therefore, the more lowly apothecaries rather than the gentlemen physicians who laid the foundations of modern medical education and general practice.

This brief history shows that the medical profession was not unified and contained several routes to entry ranging from academic study with barely any medical content to work experience unaccompanied by learning. Gradually, the university route was to predominate with the University of Edinburgh's highly regarded degree influencing the establishment of new medical schools.

Downie and Charlton (1992) argued that scientific development led to a change in emphasis from observation of symptoms and prescription to diagnosis followed by medical intervention, causing medical education to become more scientific. This, alongside its increasing concern about public health, sanitation and disease, caused the government to call for formal governance of the hitherto largely unregulated medical profession (Poynter, 1964) and led to the foundation of the GMC under the Medical Act 1858.

The GMC began by formulating the following recommendations for medical education:

- it should be preceded by general education;
- it should consist of four years of professional study;
- medical examinations should be under the auspices of the universities; and
- doctors should be licensed.

The first Education Committee of the GMC was also responsible for splitting the professional examination into two parts, the first being written and oral examinations in year two and the second, also written and oral, but as far as possible clinical in nature, during year four.
Key elements of current medical education have their roots in these early recommendations, namely the conferment of a licence to practice, the central role of the universities in medical education and the division between pre-clinical and clinical studies.

In 1867, the GMC specified ten subject areas which should constitute the basic minimum level of knowledge required of every registered medical practitioner. Over time, the curriculum has evolved to incorporate scientific developments. Downie and Charlton (1992) argued that the increasingly scientific nature of medicine gradually led to the growth of university departments and teaching hospitals from the late 19th century onwards. This development impacted upon the nature of the medical practitioner, with physicians, surgeons and apothecaries being replaced gradually by a more uniformly trained medical practitioner.

The Haldane Commission Report of 1912 recommended that pre-clinical subjects should be taught by full-time teaching staff while clinical teaching should be conducted by specialist teachers in university teaching hospitals. Additionally, the report called for academic departments with professorial chairs to be established in all London medical schools (Windeyer, 1964).

The academic nature of medical education was strengthened but medical schools often remained separate from the universities. Greater integration came after World War One, with the establishment of the University Grants Committee (UGC) which wished to achieve administrative economies (Windeyer, 1964).

The period between the two world wars was a period of considerable scientific advance. The new Medical Research Council provided funding for research projects which consolidated the role of the universities in medical education and the link between education and research.

Overall, Downie and Charlton (1992) considered medical education to be the product of evolution rather than revolution, with changes prompted by societal, political and scientific changes resulting in the education system which exists at present.
Current education system

To qualify as a doctor, students take a five year degree followed by a pre-registration year as a house doctor in a general hospital.

The traditional medical degree involves a two year period of pre-clinical studies covering basic medical/scientific subjects (such as anatomy, biochemistry and physiology) followed by three years of clinical studies taught in hospital wards (Iredale, 1991). Teaching is frequently in large groups and is teacher led (Iredale, 1991). It is generally factual, involving retention and recall of information. This approach has been criticised since it can result in an overloaded curriculum as the knowledge base is constantly expanding (Lowry, 1993). A study by the GMC’s Education Committee in 1986 (GMC Education Committee, 1988) found that: some subjects were taught in excessively large groups; it was difficult for medical schools to keep updating their curriculum to take account of new knowledge; there were few procedures to ensure that students saw sufficient medicine in the community as well as hospital; and procedures did not always exist to ensure that all students saw an adequate range of medical conditions throughout their clinical teaching. A few medical schools had introduced a log-book system to try to address this last issue.

The traditional model of medical education assumes that knowledge is vital and that the curriculum must be knowledge-based. While the knowledge base is usually one of the hallmarks of a profession, Downie and Charlton (1992) argued that ‘doctors are practical people, their primary aim is doing rather than knowing’ (p44). What is important, therefore, is how knowledge is used.

Some universities have already adopted innovative course structures intended to fuse knowledge and practical skills. For example, since 1962, the curriculum at Newcastle-upon-Tyne has sought to integrate clinical and non-clinical aspects within an interdisciplinary approach. Assessment is often open book designed to test understanding rather than regurgitation of facts and half of the teaching time is devoted to private study to promote active learning. St Bartholomew’s medical school has now adopted a similar approach, as have some Australian medical schools (Clarke, 1986 and Prideaux, 1993).
Even within traditional degrees, examples of innovative teaching have been documented, such as the use of computer-assisted learning (CAL), simulations and video recording (Waterfield and Furber, 1992), the development of problem-solving skills (Moore, 1991) and communication skills (Whitehouse, 1991 and Frederikson and Bull, 1992).

Having completed a medical degree, new graduates proceed to their pre-registration year. The guidelines for this year, issued by the GMC in 1992 (GMC, 1992), specify the objectives of the year and the skills which should be developed. Within hospital medicine, specialisation is commonplace thereafter, accompanied by membership of one of the Royal Colleges or Faculties. General practice training is slightly different, with vocational training overseen by the Joint Committee on Postgraduate Training for General Practice (GMC Education Committee, 1987).

Medical education, therefore, exists at two main levels: the undergraduate curriculum introduces all areas in both academic and clinical contexts while, at postgraduate level, specialisation takes place. Interestingly, however, postgraduate education has been perceived as being lower status (Gale and Grant, 1990). Higher education and professional training are both necessary elements of the making of a doctor in a rigidly structured programme in which university medical schools work closely with the profession in hospitals.

Critique of the current education system

As the previous section shows, medical teaching, though widely considered to be traditional, displays considerable diversity. While diversity is useful, Downie and Charlton (1992) questioned who should dictate medical education, the universities or the profession. Bryant (1993) pointed to the two different cultures of the profession and academe. Medical education, like that of other professions, may feel the pull of two quite different constituencies, although each recognises the need to change aspects of that education.
Rapid advances in scientific knowledge and the resultant pressure on the undergraduate curriculum to include new information have been cited frequently as reasons for the need for change (see, for example, Iredale, 1991, Waterfield and Furber, 1992 and Towle, 1991). So too has been a desire to give students more autonomy over their studies (Usherwood et al, 1991 and Jolly and Ho-Ping-Kong, 1991) and to develop interpersonal skills such as the ability to solve problems (Moore, 1991 and Waterfield and Furber, 1992), to communicate more effectively (Whitehouse, 1991 and Frederikson and Bull, 1992) and to use information technology (Jennett et al, 1991 and Sanson-Fisher et al, 1991).

The curriculum may also be too narrow. Downie and Charlton (1992) argued that it should include study of social sciences, philosophy and the humanities in order to educate the whole person and give greater insight into the variety of needs and concerns of patients, not just their medical ones. Such a shift has already been advocated in the US (Bryant, 1993). Doing this within an already crowded curriculum presents problems. The key question is what should be omitted to make room for these new areas?

Bewley (1992) made practical suggestions regarding the curriculum, advocating a reduction in the time spent on subjects where specialisation is required at postgraduate level (eg surgery) and increasing time spent on subjects which will affect the working lives of many more doctors (eg community medicine). This approach considers the needs of the newly qualified doctor and adjusts the curriculum accordingly, deferring more specialised areas to the postgraduate stage. This view concurred with the findings of a survey of around 400 doctors who considered that general practice teaching had not received sufficient attention in their degree (Richardson, 1993).

Change has also been advocated to reflect the changing nature of medical practice. Towle (1992) argued that there has been an expansion in the role of primary/GP care in community medicine and in diagnosis and aftercare as patients spend shorter periods in hospital than in the past.
Finally, change may be hastened by efforts within the European Union to harmonise aspects of medical education (Karle and Kennedy, 1989) although this appears not to have affected the detailed requirements of medical education but rather to have achieved broadly comparable standards according to Karle and Kennedy.

Despite widespread enthusiasm for change, impediments exist. Iredale (1991) argued that medicine is a conservative profession and, therefore, the pace of change will be slow. Other impediments include the low status of teaching compared with other areas of medical work, resource constraints within higher education, the separation of medical and science faculties which make integrated teaching difficult and rivalry between medical schools which might render co-operation on curricular issues more difficult (Towle, 1991).

Proposed changes and their rationale

In 1984, three academics from the University of Dundee medical school advocated the use of their ‘SPICES’ model, depicted below, in order to determine curriculum design (Harden et al, 1984).

**Figure 5.1 ‘SPICES’ Model of Curriculum Design**

- **Student centred** ↔ **Teacher centred**
- **Problem based** ↔ **Information gathering**
- **Integrated** ↔ **Discipline based**
- **Community based** ↔ **Hospital based**
- **Electives** ↔ **Standard programme**
- **Systematic** ↔ **Apprenticeship based or opportunistic**
Their arguments can be summarised as follows:

Student or teacher centred

- That student-centred learning (e.g., working in small groups) would increase motivation and stress what is learned rather than what is taught although large group lecturing would still be effective in certain circumstances (e.g., imparting a large body of factual information).
- Disadvantages of student-centred learning would include additional costs, the need to train staff in new teaching techniques and the problem of students having difficulty if they could not direct their own learning.

Problem based or information gathering

- Problem based learning would be more realistic and integrated.

Integrated or discipline-based

- The traditional UK medical education model is discipline based (e.g., anatomy or biochemistry or physiology of the organs in the body would be studied in three separate courses). In an integrated course, students would learn the anatomy, physiology and biochemistry of each organ at the same time.
- The disadvantages of integrated courses are that some topics may be overlooked and that, on a practical level, they may be difficult to achieve if science departments are located separately from teaching hospitals, which is the case in many medical schools (Lowry, 1993).
Community or hospital based

- Traditional hospital-based teaching does not reflect the fact that many patients are now treated in the community or spend only short periods in hospital. Community teaching therefore reflects the practice of modern medicine.
- It might be difficult, however, to organise, requiring small groups and could pose difficulties for students without transport (Lowry, 1993).

Electives or standard programme

- To address the problem of information overload and to encourage students to learn for themselves, a ‘core’ plus ‘options’ or ‘electives’ model would allow students to select courses according to individual preferences, allowing students to take responsibility for their own learning.
- Disadvantages are that electives would be more difficult for staff to co-ordinate, to assess and to supervise because of the potential range of topics selected by students.

Systematic or apprenticeship

- Traditional medical training has been opportunistic since students essentially act as apprentices on a ward. What they learn is dependent upon who is admitted to the ward. If clinical experience was more carefully planned, students could achieve a broader and more consistent range of experience.
- Such a systematic approach, however, would still depend upon appropriate patients being available to coincide with teaching, which might not necessarily be achieved, particularly in smaller hospitals and, therefore, simulated patients (healthy people trained to act as though they had certain medical conditions) could perhaps be used more extensively than at present when genuine patients are unavailable (Lowry, 1993).

The King's Fund Centre in collaboration with St Bartholomew's Hospital Medical College undertook a study in 1990 to develop a consensus view of the future of medical education. The conclusions of the study contain many similarities to the Edinburgh Declaration. It was decided that the following principles should form the basis of future curricula:

- there should be a reduction in factual information;
- active rather than passive learning should be required;
- undergraduate curricula should concentrate on core principles (knowledge, skills, attitudes) of medicine;
- students should develop general competencies (e.g. critical thinking, problem solving, communication, management);
- there should be integration between subject areas and between pre-clinical and clinical studies;
- students should have early clinical contact;
- there should be a balance between hospital and community, and curative and preventive aspects;
- wider aspects of health care (economic, political, legal, ethical, audit) should be included;
- there should be inter-professional collaboration;
- methods of learning and teaching should support the aims of the curriculum; and
- methods of assessment should support these aims. (Towle, 1991, p6).
The views of Harden et al, The Edinburgh Declaration and the King's Fund indicate a broad consensus view that medical education requires reform in order to make it more relevant to the needs of doctors of the future. Many of their views appear to have been absorbed by the GMC's Education Committee in its influential report of 1993 (GMC, 1993).

The GMC's 1993 report made the following major recommendations:

- a core curriculum should be specified by universities mindful of the needs of a new graduate about to enter into the pre-registration year; and
- 'special study modules' should complement the core curriculum, providing the student with opportunities to study topics in depth, learn about scientific enquiry and research, and promote a questioning and self-critical student.

These recommendations focus both on the new graduate's immediate and longer term needs. The GMC did not wish to specify a national core curriculum since it considered that this 'might promote undesirable rigidity and resistance to change' (GMC, 1993, p9). It recognised, however, that some consensus would be required about the contents of the core.

The core was expected to account for approximately two-thirds of the degree and was intended to address the current factual overload in medical degrees. It would be integrated with no distinction between pre-clinical and clinical aspects. Special study modules would most probably concentrate on medical subjects but could also include areas such as social sciences or philosophy related to medicine, languages, ethical dilemmas or the history of medicine.

Other recommendations of the GMC included:

- a more student-centred approach to teaching - a reduction in lectures and corresponding increase in small group work and problem solving;
- increasing the teaching of information technology and communication skills;
• using assessment methods appropriate to the nature of teaching, *ie* rigorous testing of the core (since this is in the public interest) to test knowledge, attitudes and competence, and testing of the special study modules which identifies outstanding achievement and which can assist in grading for honours degrees and distinctions; and
• increasing the emphasis placed on public health medicine, in line with current medical/government policy.

The GMC’s recommendations do appear to be having an impact on medical education. Individual medical schools are redrafting their medical degree curriculum and are now encouraging the development of communication and personal skills, and ethical awareness (BMJ, 1997). Doyal and Gillon (1998) show that some areas, including non scientific areas, such as medical ethics and law, are becoming generally recognised by medical educationalists as core subjects. Flexibility is possible in determining how such subjects are taught but the question of whether they should be taught appears to have been answered affirmatively. It is possible, therefore, that there will be considerable similarity between degrees. Interestingly, the GMC has now moved the debate to the postgraduate stage in its criticism of training in the pre-registration hospital-based year. Changes are to be implemented by April 2000. Key areas for action are the setting out of the personal, clinical and educational needs of the pre-registration House Officers and the responsibilities of their tutors (GMC, 1997).

The debate has also moved to continuing professional education (CPE) with Richards (1998) arguing that in the past more emphasis was placed on quantity rather than the quality of CPE. Towle (1998) makes the point in a manner reminiscent of the undergraduate debate saying that the culture of the education system, which has in the past been shaped by performance in examinations and emphasis on factual content, must be changed to one which values self-directed learners and problem solvers.
Finally, two other developments are worthy of mention. A new form of medical degree is being developed by the University of Cambridge which will be available to graduates in other disciplines who wish to gain a medical degree in four years. The degree will be innovative in that it will combine hospital-based teaching with teaching in general practice (Dobson, 1999). Richards (1999) discusses proposals from the Open University to provide distance learning courses to train UK medical students at home instead of at university during the first two academic years. Thereafter, students would attend university in the traditional manner. These developments show that new degree structures are beginning to be developed within medical education.

Summary

Key features of medical education include:

The profession

- a wide range of medical specialities, each with their own professional bodies; and
- the GMC's Education Committee has overall responsibility for all stages of medical education.

History of educational developments

- the historic distinction between the learned and practical branches of the profession, whereby medical education has not always been rooted in academe; and
- the growth of university education from the 18th century, with change prompted by social and economic factors and scientific advance.
Current education system

- the model of a general undergraduate curriculum followed by specialisation through one of the Colleges or Faculties at postgraduate level; and
- the distinction at undergraduate level between pre-clinical and clinical studies.

Critique of the current education system

- the wide diversity in ethos of medical schools;
- the increasing dissatisfaction with the current education system, based on knowledge acquisition and traditional teaching methods; and
- the desire to broaden the curriculum and develop wider skills in students.

Proposed changes and their rationale

- the interest in ‘core plus options’ models that frees up space within the degree for wider skills’ acquisition and allow students to tailor their degree to individual interests and career intentions.
CHAPTER SIX

Law

This chapter examines the legal profession. It provides background details on the legal profession and the history of educational developments before examining the current education system. A critique of the current education system is then provided, followed by a discussion of proposed changes and their rationale.

The profession

This chapter reviews legal education in both Scotland and England and Wales since each jurisdiction provides alternative models for professional education.

In both jurisdictions, the main distinction is between solicitors, involved in general practice but now with an increased right of audience in court, and advocates (Scotland)/barristers (England and Wales) specialising in court work, particularly in the higher courts.

The Law Society of Scotland and The Law Society are the professional bodies for solicitors in Scotland and England and Wales respectively. Advocates belong to the Faculty of Advocates. Barristers belong to one of four Inns of Court (Lincoln’s Inn, Gray’s Inn, Inner Temple and Middle Temple) which co-operate under the auspices of the Bar Council. Historically, therefore, the legal profession falls into two branches in each country, with separate entry requirements, examinations and disciplinary structures (Abel, 1988).
History of educational developments

This section outlines the history of educational developments in Scotland and in England and Wales.

Scotland

Until the 15th century, Scottish lawyers fell into three categories: judges (including sheriffs); advocates; and solicitors (Donaldson, 1976). The judges operated in the higher courts and were nearly all peers. Sheriffs, operating in the lower courts, were often local magnates who inherited the position. The early history of advocates is vague but an Act of 1424 provided for an advocate for the poor who should be reimbursed for his costs and travel (Donaldson, 1976). The earliest solicitors, known as notaries, drafted deeds and undertook conveyancing. Some learned by practice, while others were educated and some were churchmen.

Originally notaries were appointed by the Pope but legislation in the early 16th century outlining entrance and examination requirements for notaries caused their appointment to become more widespread (Brownlie, 1955). The first register of notaries was begun in 1563.

Entry to the legal profession was possible via a variety of routes including personal/academic testimonials, apprenticeship and examination. For example, until the early 19th century, the local professional bodies in Edinburgh, Glasgow and Aberdeen reported on the fitness of potential practitioners to the sheriff. These reports ranged from asking legal questions to discussing the apprenticeship and family legal connections, depending upon the approach and interests of individual sheriffs (Kennedy, 1905). Phillipson (1976) also showed that members of the Faculty of Advocates in the seventeenth and eighteenth centuries tended to come from select social groups, particularly the gentry and political families.

An Act of 1865 tightened up entrance requirements considerably (Kennedy, 1905). Would-be practitioners now had to serve an apprenticeship and sit examinations. In 1873, the Law Agents Act also required apprentices to attend (significantly, not to be examined in) classes in Scots law and conveyancing (Walker, 1988).
The first university lecturers in law were appointed in 1556 (Donaldson, 1976) but many Scots lawyers were educated abroad, particularly in Bologna, Paris, Leyden and Utrecht (Brownlie, 1955). As pressure for legal education in Scotland increased, the first professor of Scots law was appointed in 1722 at the University of Edinburgh. By the early 19th century, university education in Scotland had been established involving study of Roman law in year one, Scots law in year two and conveyancing in year three. The earliest degrees were honorary and were generally taught by lecturers who also practised law (Black, 1982) but the Universities (Scotland) Act (1858) outlined a new degree of LLB. Interestingly, the 1858 Act stated that the new law degree should be ‘a mark of academical and not of professional distinction’ (Brownlie, 1955, p33).

The LLB at this time could only be taken as a second degree and included study of Roman law, Scots law, conveyancing, public law, constitutional law and history and medical jurisprudence (Bates, 1980). Further subjects were added in 1894 (Walker, 1957). The standard pattern, therefore, was to take an MA (arts degree) followed by a two year LLB to ensure that legal education was liberal and broad (Brownlie, 1955). The degree was recognised fully by the professional bodies as exempting students from professional examinations. Many lawyers, however, were not graduates. Brownlie (1955) showed that, as late as 1949, 54% of Glasgow and 69% of Edinburgh solicitors possessed no degree. The increasing prevalence of the full-time, specialised law degree dates from the 1960s and Black (1982) noted that, while earlier law degrees were taught by practitioners, the modern degree was taught by full time, non-practising, lecturers. This, according to Black, brought to the fore one of the keenest legal debates, namely the extent to which law degrees should prepare would-be lawyers for the profession. Black’s personal view expressed in his inaugural lecture at the University of Edinburgh, was clear:

... the first concern of a ... candidate for the degree of Bachelor of Laws must be the law and the content of the principles and rules of which it is composed (p39)

Walker (1957) warned of too restrictive an approach, arguing:
... it is not the function of the university to give purely vocational training or expressly to prepare a student for professional examinations or for the practice of any profession ... its proper function is to study and teach law (p153).

The new specialised LLB introduced in the 1960s, provided more space for in-depth legal study. Its development was prompted by the government decision to allow students to receive a grant for one degree only (Walker, 1988). Students were also drawn increasingly to the availability of an honours degree.

The next major development in Scottish legal education was in 1980, with the introduction of the Diploma in Legal Practice, discussed later in this chapter.

England and Wales

Holdsworth (1903) saw the fourteenth and fifteenth centuries as the period in which the legal profession became organised and obtained a monopoly over legal business. Formal organisation, however, came much later with the Incorporated Law Society, the predecessor of The Law Society, dating from 1825.

Although the Inns of Court provided lectures from the 14th century (Kirk, 1976), and apprenticeship became increasingly prevalent around the 16th century (Holdsworth, 1924), legal education appears to have become more formalised from the 18th century. In 1729, the Attorneys and Solicitors Act enabled judges to 'enquire and examine by such ways and means as they shall think proper' (Kirk, 1976, p52) entrants to the profession. This system was criticised for being unstructured and ineffective (Holdsworth, 1938). In 1836, the Law Society was given the power to regulate examinations. These examinations lasted one day and 'were palpably not difficult' (Kirk, 1976, p53). Concerned by the poor standard of legal knowledge, a government Select Committee made specific recommendations in 1846 regarding lectures, examinations and the establishment of a College of Law. Alongside these developments, the Inns of Court also made changes to their education system in the second
half of the 19th century, requiring entrants to pass a more rigorous examination and mounting a better structured lecture programme (Raleigh, 1898).

As in Scotland, the early universities had taught Roman law but began to teach English law from the 18th century, with a Chair in English Law being established at the University of Oxford in 1758 (Harper, 1974) and full degrees in English Law being offered from 1852 at Oxford and 1855 at Cambridge.

The current education system in England and Wales was influenced by the Ormrod Report, commissioned in 1967, which recommended that the training of a solicitor should have three stages: an academic stage - the law degree; the professional stage - a one year vocational course; and a period of three year's work experience in a solicitor's office. Because of funding difficulties, Ormrod's recommendations were not implemented fully but, as the next section shows, his model broadly forms the basis of much current legal education.

**Current education system**

This section describes the current education system in Scotland and in England and Wales.

**Scotland**

The education systems of both solicitors and advocates in Scotland is now presented.

**Solicitors**

Most intending solicitors study for an ordinary (three year) or honours (four year) Scottish law degree which includes specified professional subjects. This is followed by a Diploma in Legal Practice (DipLP), a one year postgraduate course offered by the Scottish university law faculties. Alternatively, non-graduates can, but seldom do, take examinations set by the Law Society of Scotland followed by the DipLP.
The DipLP was introduced in 1980 to bridge the gap between academic study and working life. It is a practical course with many of the classes being taken by legal practitioners. A mixture of examinations in some subjects and continuous assessment in others is used to assess students. Walker (1988) believed that the degree is seen as an education in legal principles while the diploma is regarded as an introductory training in the practice of law as a profession (pp192-193).

After the DipLP, students serve a two year traineeship with a solicitors' firm. There are at present no examinations in the traineeship and no rules regarding the work experience to be obtained, although, as discussed later, changes are proposed.

Advocates

On completion of the two year solicitor's traineeship, intending advocates undertake unpaid training as a pupil to an advocate. They must also pass examinations set by the Faculty of Advocates in evidence, pleading, practice and professional conduct. Education for advocacy, therefore, is in addition to solicitors' training rather than being an alternative.

England and Wales

The current education systems of both solicitors and barristers in England and Wales is now presented.

Solicitors

There are four entry routes for intending solicitors.

Law graduates

Since September 1996, a qualifying law degree must include study of seven 'foundations of legal knowledge': Obligations 1 (contract); Obligations 2 (tort); Foundations of Criminal law; Foundations of Equity and the Law of Trusts; Foundations of the Law of the European Union; Foundations of Property Law; and Foundations of Public Law. Although
the term 'core' is not used, the seven 'foundations' can be said to constitute a *de facto* core. Interestingly, the content of the foundations has become progressively less detailed and prescriptive. Graduates then take a Legal Practice Course (LPC) on either a full-time (one year) or part-time basis. LPC courses are offered by universities and also by two private colleges, the College of Law and the BPP Law School. The syllabus and examinations are set by the LPC providers. The Law Society monitors the quality of courses through the Legal Practice Course Board. Thereafter, a two year training contract is undertaken with a firm of solicitors, during which a twenty day Professional Skills Course is taken.

**Non-law graduates**

It is also possible to become a solicitor by taking a non-law degree followed by a one year Common Professional Examination (CPE) which includes study of the seven 'foundations of legal knowledge' required for a qualifying degree. The CPE course is available full-time (over one year), part-time or by distance learning. Thereafter, students take the LPC course followed by a two-year traineeship and the Professional Skills Course.

**Non graduates and non-law graduates**

Non-law graduates and persons with graduate equivalent qualifications can take a Diploma in Law as an alternative to the CPE. The Diploma includes study of the seven 'foundations of legal knowledge' required in qualifying law degrees over one year full-time or two years part-time. Students then undertake the LPC course followed by a two-year traineeship and the Professional Skills Course. The Diploma in Law is only acceptable for intending solicitors and is not recognised by the Council of Legal Education which organises barristers' training.

**Non standard degrees**

It is possible for non-law graduates to take a two-year law degree after their first degree and then follow the qualifying degree route. Part-time law degrees are also available.
Since 1992, it has also been possible to take an exempting law degree which takes four rather than three years and combines a law degree with the LPC. Such graduates can then proceed directly to a training contract.

Barristers

To become a barrister, graduates with a qualifying law degree and non-graduates who have taken the CPE Course must join an Inn and take a one-year Inns of Court School of Law Course. This course is practical, covering the taking of information, working out of solutions, giving of advice and representing clients in court. Assessment covers knowledge-based topics and practical situations. On completion of this course and after dining at their chosen Inn on 18 occasions, students can begin a one-year pupillage at an Inn of Court. Their mentor, the pupil master, must certify that they have completed satisfactorily the tasks which have been specified for pupils to undertake. During the pupillage, two courses organised by the Bar Council must be taken: an advocacy course; and a practice development course. Separate training applies to overseas students who intend to practice overseas.

Critique of the current education system

Three issues will be discussed, namely specialisation, the liberal/vocational balance and curricular changes.

Specialisation

Legal practice has undergone considerable change in recent years and is becoming increasingly specialised (Baigent, 1987 and Sexton, 1991). Many lawyers work outwith public practice, particularly in local or central government (Clark, 1993). Increasingly law graduates are finding it difficult to secure one of a reduced number of positions in public practice, and therefore seek employment in related fields (Barnhizer, 1992). Other occupational groups are competing with lawyers, such as estate agents in conveyancing and accountants in insolvency, therefore, changing the nature
of legal practice (Bradgate, 1987). These trends focus attention on whether legal education should specialise, an approach advocated as early as 1971 in the UK by Hunter (1971) or remain generalist.

MacCrate (1992) and Clark (1993) argued that legal education cannot cover the ever-increasing volume of law and should, therefore, teach selected areas and increase the emphasis placed on skills such as communication, problem solving, research, counselling and resolution of ethical dilemmas. Other advocates of a skills-based approach were Menkel-Meadow (1980) who argued that more attention should be placed on what lawyers are expected to do and Saunders (1993) who suggested that undergraduate law courses should include ‘generic intellectual skills’ (p111). Clark (1993) however cautioned against adopting an approach which values the measurable and ignores the unquantifiable aspects of degrees while Barnhizer (1992) warned that ‘law schools cannot be everything to everyone and cannot satisfy all the demands and needs’ (p1167). He, therefore, called for greater diversity in degree courses, firstly to have regard to the priorities of each institution and secondly to allow course design to appeal to different groups.

Variety could be said to exist in England and Wales where the traditional universities have tried to distance themselves from the profession and to engage in research, emphasising their academic nature, while the ex-polytechnics have had a more professional focus (Bradney, 1992). Also, as Harris et al, (1993) found, when surveying legal education in the UK, there has been a five-fold increase since 1981 in the number of students taking combined degrees in law with another subject.

Liberal/vocational balance

Alongside the debate about the knowledge and skills to be included within law degrees is the more fundamental debate about the liberal-vocational balance to be struck. It has been argued that legal education should be theoretically and critically based and that an academic, as opposed to vocational, stance should be adopted if students are to be aware of the concepts surrounding their subject and have a framework within which to locate their learning (MacCormick, 1985 and Hunt,
Similarly, Fitzgerald (1993) argued that higher education in law 'should not be reduced to vocationalism for the benefit of the professional bodies' (p22) since it should produce critical graduates and seek to discover new knowledge in order to progress legal thought.

Barrett (1986), however, argued that there is now a huge volume of law to be learned and that while teaching other subjects or other skills may have its place, such an approach avoids the practical problem of learning the law, vast as that law might be.

The liberal-vocational divide is closely bound up with the issue of whether academics should have freedom to set their own curricula or whether this should be set by the profession. Byrne's (1993) view was that academics should be detached from professional concerns since a legal education which did not foster judgment, criticism and a questioning attitude would be deficient. Barnhizer (1993), while respecting the notion of academic freedom, disagreed, arguing that law is a professional discipline and the interests and concerns of the profession cannot be ignored. He therefore saw legal education in universities as a branch of professional education whereas Byrne saw it as a distinct intellectual activity. A middle course is perhaps implied by the UK legal education model where a core of compulsory subjects is supplemented by a number of optional subjects.

Curricular changes

Aside from debates about the nature of legal education, there have been a number of suggestions for improving aspects of the curriculum or learning environment. Goh (1994) outlined the merits of a more student-centred approach to legal learning through interactive teaching and small group work. D'Amato (1990) and Lake (1992) argued that students should be encouraged to be more critical in order to develop their powers of judgment. Others argued that the curriculum should be broadened to cover, for example, European law (McAuslan, 1989 and Bonell, 1993), social sciences (Wellington, 1987 and McAuslan, 1989) and the use of computers (Paliwala, 1992).
While the above debates about the nature of legal education have continued, two new themes have gathered momentum in England and Wales, namely the issue of whether a core should be identified for legal education and whether the degree structure should change to four year degrees rather than the current three year model followed by the LPC.

Birks (1993) argued that the idea of a core suggests that some subjects are more important than others. Non-core subjects can still be important, deepen students' understanding and provide further opportunities to develop legal skills. He also applauded diversity, arguing that the professions need people with a variety of specialisations and perspectives. He was critical of the trend towards non-law graduates taking CPE courses which concentrate on the core subjects and are, therefore, minimalist in approach.

Before 1996, English legal education required study of six core subjects: contract; criminal; constitutional and administrative; land; tort; and trust laws. In June 1992, the Law Society proposed replacing the six core subjects with eleven (Law Society, 1992) since it considered that, although the core was not meant to specify the material sufficient to enter the next stage of legal training, it came to be regarded in this light (Birks, 1993). The change which was implemented in September 1996, however, introduced the seven ‘foundations of legal knowledge’, specified earlier, which represents a broadening of the 1990 core, including study of EC law. Each of the seven ‘foundations’ must amount to 20 credits, resulting in 140 credits out of the 360 credits on a standard degree programme (39%). A further 40 law credits are required but the remaining 180 credits can be in either law or non-law options. The minimum amount of law required, therefore, amounts to 50% of the degree.

Stanley (1988) doubted the worthiness of a core, reiterating the view commonly expressed that what is important is how something is taught, not what is taught. He cautioned that the specification of a core acts as a method of socialisation and inculcation of the values of the profession. A similar line was taken by Goldring (1987) who asserted that most law teachers ‘have internalised the values and attitude of the legal profession’ (p245), causing them to reinforce these values and attitudes in their teaching, rather than to present a more radical view. He regretted this since he believed that study of legal rules was incomplete without study of their underlying assumptions.
Turning to the issue of whether England and Wales should move towards four year degrees or continue with the three year degree plus LPC model, it is recognised that taking a degree and then undertaking a postgraduate year, whether as an LPC student in England and Wales or as a Diploma in Legal Practice student in Scotland, is the model currently practised. Some English universities have, however, adopted new four year degrees which combine academic study with vocational training and have a major advantage from the student's viewpoint in that all four years are eligible for a student grant unlike the LPC year. Brayne (1994) welcomed the new courses, arguing that their fusion of practical tasks with academic work made students more service orientated rather than assessment orientated. His view was that the one year postgraduate course was viewed as a passport to the profession and passing the assessments was the key concern of students. In contrast, his experience of teaching on one of the new four-year courses, at the University of Northumbria at Newcastle, was that students on this course were not so focused on examinations, but rather were concerned with serving the client. In short, he discerned a 'cultural contrast' between the two courses (p240).

The above review has shown that there is a healthy debate among lawyers about the nature and purpose of legal education and a willingness to consider new ideas. Specific proposals for change are now discussed.

Proposed changes and their rationale

Proposed changes in Scotland and their rationale are now discussed, followed by discussion of proposed changes in England and Wales and their rationale.

Scotland

In 1994, the Law Society of Scotland established a working party to review solicitors' training (Law Society of Scotland, 1994). The working party found that employers and students were dissatisfied with students' abilities in interviewing clients, oral pleading, drafting documents and letter writing. The working party concluded that the current DipLP
required radical restructuring. They recommended that it should concentrate on skills (such as dealing with the client or organising the workload) applied to specific areas of work (such as conveyancing or litigation).

The Law Society of Scotland’s working party (Law Society of Scotland, 1994) also reviewed the training contract and concluded that work experience requirements should be specified. They recommended that training should be provided for at least six months in each of three of the four key areas of conveyancing, private client and finance, litigation and public service and commerce. Log books should also be completed by trainees and trainers. These would be assessed by the Law Society of Scotland twice, at the end of each year of the training contract. Finally, at the end of the training contract, trainees should take a test of professional competence which would involve examinations in three of the four areas plus a test of professional conduct.

In 1996, revised proposals were issued (Law Society of Scotland, 1996) which retained the idea of a test of professional competence. This would comprise general examinations plus the opportunity to specialise in two areas from a wide range of options. The proposals were less prescriptive regarding work experience, however, recommending that trainees gain experience in at least two areas. A degree of specialisation, therefore, was incorporated. Finally, the proposals would reduce the duration of the DipLP to 4½ months, concentrating on the initial skills required by new trainees. A strong motivating factor for change was the expectation that the government would discontinue a full year’s postgraduate funding in the longer term. A six week period of block release would also be introduced during the training contract.

Final proposals were brought before the Law Society of Scotland’s AGM on 3 April 1998 and were approved unanimously. The Diploma is to be shortened to 26-30 weeks and will run between September/October and March/April each year, commencing in 1999, in a compressed format with shorter university holidays than previously employed. The content of the course would not differ significantly from that in the current Diploma but the style of teaching would differ markedly, with more skills-based teaching and more emphasis on ethics. The traineeship would commence shortly afterwards, around May, the intention being that the
Diploma and traineeship would run on a continuum. After around one year, trainees would return to university for a further four weeks of skills-based training. Log books would be reviewed twice to ensure that trainees are receiving a broad range of experience and to encourage consistency between training contracts. A final test of professional competence would also be introduced (JLSS, 1998).

These changes are broadly similar to previous proposals in that the training contract will be more rigorously monitored and the Diploma will be revised. Changes to the timing and duration of the Diploma and training contract reflect the concern of legal firms at losing trainees for specific periods. The proposal for four weeks of university study midway through the contract remains the most controversial area as firms expressed reluctance to lose staff for such a time.

These changes bring legal training broadly into line with current CA training. The working party considered that it was important to integrate theory with practice and to concentrate on skills-based teaching. Interestingly, the test of professional competence adopts a 'core plus options' approach.

England and Wales

The Lord Chancellor's Advisory Committee on Legal Education and Conduct (LCAC), was established in 1991. Under the Courts and Legal Services Act 1990, the committee is required to:

*keep under review the education and training of those who offer to provide legal services (schedule 1).*

This committee advises the legal professional bodies but they do not have to accept its advice (Griffiths of Govilon, 1994). The committee issued a consultation paper in June 1994 (LCAC, 1994) which was followed by a conference chaired by Lord Justice Steyn in July 1994 (Steyn, 1994). A report on legal education and training was then issued in April 1996 (LCAC, 1996a), followed by a conference (LCAC, 1996b).

The 1994 consultation paper began by suggesting that the academic stage (law degree, CPE or Diploma in Law) of legal education should:
develop intellectual, analytical and conceptual skills and a knowledge and understanding of the general principles, nature and development of law;
encourage the development of independence and robust ethical standards; and
provide students wishing to enter the practising profession with skills that will enable them to identify and respond effectively to changes in the law, and in clients' needs.

Other points of interest in the consultation paper were:

- a recognition of the importance of active rather than passive learning;
- the dangers of a subject based core if it is covered early in a degree and later forgotten, if it is constantly expanding and if it promotes short-term knowledge rather than deeper understanding;
- a rejection of the idea of professional accreditation of degrees since not all law students become lawyers, that it might work 'against the intellectually challenging demands of a liberal degree' (p19) and that it might threaten diversity in content and approach to teaching and in access to law schools; and
- agreement that law degrees should show law in its social, economic, political, historical, ethical and cultural contexts.

Initial reaction to the consultation paper can be gauged from the conference held shortly after its publication (Steyn, 1994). Academics endorsed the dangers of specification of a core but what is interesting is the danger expressed about a quasi-core ie the subjects which, although not in the core, are commonly taken by law students and are effectively part of a demand-led core. Michael Partington, a law professor at Bristol University addressed the conference and argued that many law students expect law degrees to involve the learning and application of rules of law and select courses accordingly. He speculated that, as more and more students contribute to the cost of their degree, such pressures for supposedly relevant subjects is likely to increase.
The 1996 report (LCAC, 1996a) agreed with the need to develop a variety of skills in law students, arguing that instead of specifying the seven 'foundations of legal knowledge', emphasis should be placed on 'the development of the student's intellectual and other skills and on the quality of the educational experience' rather than on 'prescribed content' (p3). Content was not ignored, however, and it was argued that all students require greater depth in areas of basic legal knowledge, with specialisation considered inappropriate until the trainees qualified.

The Committee considered that there was an artificially rigid distinction between the academic and professional stages at present and advocated a more integrated approach to education and training. Interestingly, while not suggesting wide-ranging accreditation, they argued that professional bodies should recognise degrees after considering the learning resources available to each course and its rating in teaching quality assessment exercises.

The 1996 report strongly concluded that the primary aim of the law degree should be the provision of a liberal education, with the meeting of professional requirements being a secondary aim. To this end, the report highlighted the importance of contextual understanding, jurisprudence and comparative law as well as the development of personal intellectual and transferable skills. These views have underpinned the current proposals for a revised definition of a qualifying degree in which the law content would rise to 240 credits with 180 credits devoted to the current 'foundations' together with legal research. The definition of the foundations, however, has been relaxed and greater flexibility is to be permitted in their delivery.

**Summary**

Key features of legal education include:

The profession

- different professional bodies, with their own education systems, in England and Wales and Scotland; and
the development of the modern profession influenced by economic and social change.

History of educational developments

- a long history with the earliest lawyers coming from the most privileged sections of society;
- increasing involvement of the universities from the 19th century, marked by the beginning of the expansion in law degrees, with the 1960s being the most recent expansionist era; and
- early legal education involving liberal arts education followed by legal study but in more recent times specialist law degrees being developed, prompted partly by financial reasons and partly as a means of allowing for greater depth of study.

Current education system

- different entry routes - virtually all relevant graduate in Scotland with non-graduate and non-law graduate routes available in England and Wales; and
- legal study involving undergraduate work (or another discipline followed by a conversion course in England and Wales) followed by postgraduate study. The balance of teaching tends to favour more theoretical aspects at undergraduate level and more vocational aspects at postgraduate level.

Critique of the current education system

- concern about the ever-increasing knowledge base;
- consideration of desirable personal transferable skills and expansion of the curriculum;
- debate over the extent to which undergraduate legal education should prepare students for work within the profession; and
- discussion about the merits of a core curriculum.
Proposed changes and their rationale

- consideration within Scotland of increased monitoring of the traineeship and the introduction of a test of professional competence on a ‘core plus options’ basis; and
- consideration within England and Wales of the skills required of trainees and difficulties of specification of a core.
CHAPTER SEVEN
ARCHITECTURE

This chapter examines the architectural profession. It provides background details on the profession and the history of educational developments before examining the current education system. A critique of the current education system is then provided, followed by a discussion of proposed changes and their rationale.

The profession

The first professional association of architects in the UK, The Architects’ Club, was founded in 1791. This very selective club comprised graduates from London, Rome, Paris, Parma, Bologna and Florence. Fifteen years later, the London Architectural Society, the first association to hold lectures and discussions, was founded. The Institute of British Architects (IBA) was founded in 1834 with the objective of:

facilitating the acquirement of architectural knowledge, for the promotion of the different branches of science connected with it, and for establishing a uniformity and respectability of practice in the profession (quoted from the Institute of British Architects’ Address and Regulations (1835) by Carr-Saunders and Wilson (1933).

Architectural education, professional standards and reputation were, therefore, central. The IBA received a Royal Charter in 1837 and became the Royal Institute of British Architects (RIBA) in 1866 (Carr-Saunders and Wilson, 1933).

The history of the architecture profession throughout the remainder of the 19th century was characterised by division as rival societies, most notably the Architectural Association, attempted to assert themselves. Various means of entry to the bodies existed, ranging from passing
voluntary examinations to the completion of seven years' work experience. The RIBA gained overall supremacy, largely by offering membership in 1909 to members of other bodies with work experience and is now the largest architectural association in the world (ARCUK, 1995).

Scotland and Ireland have their own professional associations, the Royal Incorporation of Architects in Scotland (RIAS), which has been allied to the RIBA since 1921, and the Royal Society of Ulster Architects (RSUA).

The Architects' (Registration) Acts of 1931 and 1938 contained the first rules governing the registration of UK architects. The Architects' Registration Council (ARCUK) registered architects who had followed a course of education and training at one of the 36 schools of architecture accredited by RIBA. The Architects' Registration Board (ARB) which maintains the register of recognised architects has succeeded ARCUK. There has been some debate about the relationship between the RIBA and the ARB concerning the accreditation of architectural courses (see, for example, Taylor (1998), Taylor (1999a and b) and Stonehouse (1999)) but the current position appears to be that both will have an equal role to play in the future accreditation of architecture schools (Taylor 1999b).

**History of educational developments**

Continental European architecture, dating from Roman times, has been inspirational for generations of architects right up to the current century (Broadbent, 1995). Indeed, famous British architects such as Vanbrugh and Hawkesmoor (17th/18th century), and James and Robert Adam (19th century) studied abroad extensively (Kaye, 1960 and Broadbent, 1995).

Many early architects were master builders who helped design as well as build, therefore, they were not independent (Macleod, 1971). Others worked mainly at the design stage, especially where large projects, such as mansion houses, were undertaken.

The Crown was important, particularly until the early 18th century with, for example, Vanbrugh and Hawkesmoor working extensively on Royal buildings. Two Surveyors of the King's Works, Inigo Jones and
Sir Christopher Wren were also influential, the former designing several royal buildings and the latter responsible for much of the rebuilding of London, including St Paul's Cathedral, after the Great Fire of London in 1666 (Crinson and Lubbock, 1994). Jones and Wren introduced classical architecture, inspired by the work of Palladio, to the U.K. Study of Palladian architecture later became an important element of a liberal education.

By the 19th century, however, in an age of industrial expansion and the growth of new towns, architects had to become increasingly commercial and were becoming divorced from builders (Kaye, 1960). The issue of the independence of architects was beginning to be debated.

The first RIBA examinations, introduced from 1863, were voluntary, with students receiving lectures from leading members of the profession. Since the number of examination candidates was small, however, RIBA made the passing of a RIBA examination compulsory for membership from 1882. In 1890, a three stage series of testing was introduced. The first two stages were general education (e.g. English, history, physics, a language) in order to ensure that all architects achieved a minimum level of intellectual development. The third stage was architectural finals. As Macleod (1971) pointed out, however, despite the growing acceptance and importance of RIBA, it was still a learned body rather than a registration body. While RIBA members had to pass examinations, it was also possible to work as an architect without belonging to RIBA.

Within higher education, the first full-time School of Architecture was established at Liverpool University in 1895. In 1902, a system of recognition of Schools and graduate exemptions from RIBA examinations was introduced (Crinson and Lubbock, 1994). By the late 1950s all architectural schools had been accredited (HMI on Public Sector Education, 1985). By the early 20th century, therefore, two features of the current system were already present: the policy of exemptions/accreditation for graduates; and the link between higher education and the profession.

Following World War II, there was massive expansion in both the public and private sectors, in housing, education, health provision and in the creation of new towns (RIBA, 1989). In the light of increasing criticism about the standard of much of this building (Broadbent, 1995), the Board of Architectural Education prompted by the RIBA held a
conference in Oxford in 1958. The Oxford Conference, as it became known, was attended mainly by practitioners (MacEwen, 1983) and recommended the following:

- raising the entry standard to two A levels;
- abolishing courses based on RIBA external examinations;
- the development of 'recognised' architectural schools;
- the end of articled pupillage; and
- the start of academic and practice sandwich courses.

These were adopted in full by RIBA (AJ, 1990a).

The sandwich model was adopted in order to introduce realism into the practical experience obtained by architectural students (Layton, 1962). The current seven year model was adopted, comprising five academic and two work placement years. The expansion of architectural schools can be dated to this time, with many becoming part of the universities and polytechnics in the early 1960s (Hodgkinson, 1991).

The next major conference, held in Cambridge in 1970, had strong academic representation and split into two factions, academics versus practitioners, with little meeting of minds, according to MacEwan (1983). The practitioners argued that UK graduates were not useful and that their courses were too theoretical. The academics, by contrast, said that the practitioners did not understand the purpose of higher education. No consensus was reached over the question of whether architectural education should be general or specialist, a debate which continues.

A key figure in the current debate is the Prince of Wales. The Prince of Wales Institute was established in 1992 with an educational policy which includes little theory and concentrates instead on drawing, painting, the study of traditional architecture, carving and modelling (Broadbent, 1995). It, therefore, represents an innovative approach in architectural education.
Current education system

Architecture is taught at both pre- and post 1992 universities and attracts annually over two thousand school-leavers (RIBA, 1992). Successful completion of undergraduate and postgraduate education exempts candidates from some of the RIBA’s examinations.

The RIBA has three examinations. Most students gain exemption from Part 1 through their undergraduate studies and from Part 2 through their postgraduate (eg MSc) or diploma studies. A non-graduate route is also available but is rarely used. Part 3 is an examination in professional practice. The universities and colleges can organise the course but the examiners for this part are drawn from the profession. The skills expected of newly qualified architects have recently been expressed by RIBA (RIBA, 1999). These encompass areas such as professionalism, management, client needs, legal and IT matters as well as technical architectural areas.

Every five years, the profession sends a Visiting Board to the universities and colleges offering accredited courses to assess the course and decide whether to continue to accredit it. This appears to influence the nature and content of degree courses since it has been said that ‘the preoccupation of the RIBA with professional standards tends to encourage a uniformity of provision in the schools’ (HMI on Public Sector Education, 1985, p3). Crinson and Lubbock (1994), however, recognised that differences do exist between architectural schools, with some concentrating on modernist approaches while others are more pluralistic.

Typical examples of the education and training system are given below for Scotland and England.
Although the initial degree varies in length, the total time required for qualification comprises five years of academic study and two work experience years. RIBA (1992) valued the work experience years, seeing them as ‘the opportunity to view the reality of architectural practice’ (p175) and believed that ‘theoretical work is best done in the schools (of architecture), practical work in practice’ (p179).

An alternative route to qualification has been discussed involving training for an NVQ at level 5. At the time of writing this is being trialled. The emphasis is on verbal communication and technical knowledge in contrast to the examination-led academic route (Martin, 1998 and Fisher, 1998).

### Table 7.1 Comparison of Scottish and English Education and Training Systems

<table>
<thead>
<tr>
<th>Year</th>
<th>Scotland</th>
<th>England</th>
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<tr>
<td>1</td>
<td>degree studies</td>
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<td>2</td>
<td>degree studies</td>
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<td>3</td>
<td>year out in practice</td>
<td>year out in practice</td>
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<tr>
<td>4</td>
<td>complete degree</td>
<td>postgraduate years</td>
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<tr>
<td>5</td>
<td>postgraduate year</td>
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<tr>
<td>6</td>
<td>year out in practice - Part 3 exam is taken at the end of this year</td>
<td>year out in practice - Part 3 exam is taken at the end of this year</td>
</tr>
</tbody>
</table>
Critique of the current educational system

Architects disagree over the question of whether architectural education should be educational in the widest sense, liberal and intellectual or whether it should be practical and vocational.

The advantages claimed for the educational/liberal approach centre around the benefits to students and the profession of a questioning, experimental and research-based approach (Hanson, 1993) in which students are encouraged to question the status quo (Wiggesworth, 1993). Groák (1992) argued that, in higher education, students can explore 'what if?' questions which are precluded in practice because of client needs. In higher education, therefore, it is possible to appraise, criticise and reflect without commercial demands.

Some writers would like to see architectural education becoming more liberal. For example, Heath (1991) argued that architecture needs a system of values, with aesthetics and social practice being emphasised as well as knowledge. Sutton (1992) and Singmaster (1994) agreed that architecture’s knowledge base is deficient, and that greater encouragement should be given to research, a necessary element in the academic approach. Higgs (1990) also favoured the academic approach, arguing that lecturers can teach larger numbers than practitioners, can be more up-to-date and have better laboratories and libraries than are available in practice.

Liberal views were also expressed by Stewart and Billingham (1993) and Crinson and Lubbock (1994) who argued that the trend towards specialisation has fragmented architecture. They advocated that architectural students develop general skills and learn from related disciplines (eg engineering) in order to appreciate the wider implications of their work.

The view that architectural education should be liberal was challenged by Gradidge (1990) and Allinson (1993) who argued that it should be concerned with the ‘real world’ and that education should concentrate on technical and management skills. Adam (1990) similarly argued that newly qualified architects lack experience, even after several years of study and attributed this to the gulf which he perceived between academe and
practice. Rogers (1993) offered a partial solution to problems of lack of relevance by calling for the RIBA Part 3 examination to be fully run by the profession instead of having university involvement.

Perhaps the most cynical view was expressed by Terry (1990) who argued that:

... architecture never was an academic subject taught at the better universities. It cannot be compared with philosophy, classics or the law.

This view apart, the views from the literature tend to agree that architectural education is generally theoretically based and intellectual but views are split over whether it should be more liberal or, alternatively, more practical.

**Proposed changes and their rationale**

A major education conference was held in Cambridge in 1991. There was general agreement that the aims of architectural courses should be to draw out the potential of students and to develop their design and problem-solving skills rather than simply to provide an end product for employment in the profession (RIBA, 1991). There were also calls for more interdisciplinary studies to provide a wider education and to facilitate employee transfer between work sectors (BD, 1991). A much publicised attack on the profession was made by Sir Christopher Foster who argued that if architects wished to lead the building industry they required a combination of management, financial and construction skills (Kitchen, 1991). Foster also wished to see a common undergraduate programme giving exemption from the RIBA's Part 1 examination to be taken by all students in the construction disciplines (ie architecture, planning, landscape architecture, estate management, quantity surveying, building and engineering).

In response, RIBA and ARCUK jointly set up a working party in 1991 under the chairmanship of Richard Burton to consider architectural education and make suggestions for a revised curriculum. The remit
included consideration of the inclusion of information technology, environmental studies, computer-aided design and languages within architectural education.

The Burton Report was issued in 1992 (Steering Group on Architectural Education, 1992). Its main recommendations were:

- maintenance of the existing educational system of seven years duration with three-part examinations;
- a more liberal Part 1 examination since not all architectural students go on to practice architecture;
- students should gain an awareness of related disciplines (eg art, landscape, engineering, building, health and safety issues);
- more attention should be paid to developing students' communication skills;
- the first year out on work experience should give a broad awareness of the construction industry and should not focus solely on architecture;
- the broad curriculum should continue to be based on Part 3 of the EC Architects' Directive but decisions as to specific curricula or syllabi should be a matter primarily for architectural schools; and
- a common undergraduate programme in the early years for all construction disciplines was not supported.

The Burton Report also addressed the issue of funding of architectural education which had been debated since 1990 when the then Department of Education and Science (DES) announced: first in May, that five year funding for architectural education would be reviewed; and second in July, that five year funding was in fact illegal and that four years of funding should become the norm. Burton concluded that the present system with five years of government funding gave good value for money (Martin, 1992), a view also supported by RIBA (Martin, 1992) which had initiated a judicial review which ruled, in February 1991, that five year funding should continue. Architectural schools and student bodies also supported the continuation of five years of funding (AJ, 1990b).
In November 1993, the renamed Department for Education (DFE) reaffirmed five year funding, a statement welcomed by the profession (Grainger, 1993). The DFE stressed, however, that it remained concerned about the cost of funding five years of academic study. In January 1998, the new Labour government finally announced that architecture students would no longer have tuition fees paid in their fifth year because they would be employed in the private sector (Finch, 1998). The RIBA, however, promptly confirmed that it was their understanding that means-tested grants would continue to be available from local authorities for the fifth year (A J News, 1998). Funding issues, therefore, continue to dominate architectural education.

The Burton Report has been criticised. Collier (1992) regretted that a common foundation course was not recommended for all construction disciplines since he had found that there was considerable duplication of teaching at present. Low and Adam (1992), were critical of Burton’s failure to offer a radical set of proposals, arguing that:

... a committee dominated by products of the architectural education system can be expected to defend to the last the process that made each one of them so different from other mortals (p85).

This raises the crucial issue of who should sit on working parties. Low and Adam also regretted that Burton did not recommend a greater fusion of education and practice than exists at present. Steel (1994) was more scathing, arguing that:

... positively oozing worthiness and references to the responsibility of professionalism, the report delivered soundbites aimed at a government that regards education as a barely tolerable nuisance (p31).

Mindful of such criticisms, RIBA initiated another review of education under the chairmanship of John Tarn. This report recommended that Part 1 of the RIBA’s examination should be replaced by an Intermediate Examination which would incorporate two new areas, professional studies and management, in an effort to broaden the curriculum (Steel, 1994). The Tarn Report rejected any move towards a common foundation course for all construction disciplines. An alternative modification to the Part 1 examination was proposed in 1997, whereby a
new Part 1 certificate in Architecture Studies would be awarded to degree students who took specified options. Architectural students who did not take the specified options would still be able to graduate but would not be awarded the professional qualification (AJ News, 1997a).

Such is the lack of agreement about the future direction of architectural education and increasing concern about the widening gulf between education and practice that Sir Colin Stansfield Smith was appointed in March 1997 to chair a fundamental RIBA review of architectural education (AJ News, 1997b), described as the most fundamental review of architectural education since the Oxford Conference (BD, 1997a).

The review, entitled Review of Architectural Education (RIBA, 1999) was published in January 1999. The foreword to the review recognises the diversity of work undertaken by architects and the wide range of technical expertise required of modern professionals. An underlying theme is the review’s intention to accommodate the richness and diversity currently seen in both architectural schools and practice. The need for architectural schools to compete globally was also a key consideration.

The model of education proposed by the review includes four ‘layers’ as follows:

Table 7.2: Education model proposed by RIBA (1999)

<table>
<thead>
<tr>
<th>Layer 1</th>
<th>Undergraduate certificate</th>
<th>3 years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>work experience - 1 year</td>
<td></td>
</tr>
<tr>
<td>Layer 2</td>
<td>Postgraduate certificate (MA/MSc)</td>
<td>1 calendar year or 3 semesters</td>
</tr>
<tr>
<td>Layer 3</td>
<td>Professional certificate (professional practice and examination)</td>
<td>2 years’ minimum</td>
</tr>
<tr>
<td></td>
<td>in practice - 3-5 years</td>
<td></td>
</tr>
<tr>
<td>Layer 4</td>
<td>Advanced professional certificate</td>
<td>1 calendar year</td>
</tr>
</tbody>
</table>

Table 7.2: Education model proposed by RIBA (1999)
The clearly defined postgraduate stage is intended to elevate the quality and academic standing of the qualification and promote research. The fourth layer is also intended to increase the status of the qualification in order to allow architecture’s professional status to be compared favourably with other professions, such as medicine.

The final outcome of the review’s consultation period is not yet known but some early comments are recounted here. Finch (1999) regrets that the issue of whether students will be able to secure government funding for the postgraduate stage (layer 2) has not been raised. Similar concerns were raised by Professor Brian Edwards (AJ, 1999) who was concerned that if postgraduate funding is not available, a ‘two tier’ education system will develop, in which wealthy students will be able to afford the postgraduate level while less wealthy students will only undertake the undergraduate level.

Finch (1999) also argues that ‘it is regrettable that the opportunity has not been taken to address the need for a common core of learning’ since he believes that ‘diversity within architecture should spring from such a core’ (p27). Taylor (1999) reports on the views of others who regard the proposed structure as being too long, insufficiently radical and allowing too much diversification at the expense of core competence. The review raises a number of issues which must be resolved by the architectural profession.

Summary

Key features of architectural education include:

The profession

• increasing professionalisation from the late 18th century, with the creation of RIBA leading to the development of professional examinations, restricted entry to architecture and the maintenance of professional standards.
History of educational developments

- professional examinations introduced in 1863; and
- growth of university departments throughout the 20th century, with the raising of academic standards after the Oxford Conference which consolidated the position of higher education within architecture.

Current education system

- the seven year educational model, integrating academic education and work experience, spanning both undergraduate and postgraduate levels; and
- the accreditation of university courses which has resulted in considerable, though not total, unity of provision.

Critique of the current education system

- continuing debates about whether architectural education should be liberal/vocational, generalist/specialist or academic/practical.

Proposed changes and their rationale

- recent reviews of architectural education advocating increased breadth in the curriculum and greater inter-disciplinarity;
- the ongoing threat to the continuation of five years of academic funding for architectural students; and
- attempts to clearly define a postgraduate stage in the educational process as a means of increasing quality and academic standing.
CHAPTER EIGHT

THE FOUR PROFESSIONS REVISITED:
SIMILARITIES AND DIFFERENCES

Having considered separately the four professions of accountancy, medicine, law and architecture, this chapter now identifies and discusses similarities and differences between the professions as a group. This chapter adopts the same format as the previous four, firstly considering the professions, the history of educational developments and current education systems before providing a critique of the current education systems followed by consideration of proposed changes and their rationale.

The professions

The definition of a ‘profession’ has been discussed in chapter three. This research report accepts medicine, law, architecture and accountancy as professions since each appears to fulfil most of the common definitions. Each refers to itself as a profession, has a knowledge base which it guards from competition and fosters through an extensive period of study, and displays a number of commonly-cited characteristics (such as a code of ethics, professional associations, a degree of self-regulation and a public service element). Additionally, all licence their practitioners, conferring upon them the right to call themselves, for example, a ‘general practitioner’, ‘obstetrician’, ‘solicitor’, ‘advocate’, ‘architect’ or ‘chartered accountant’, titles which convey their exclusivity.

The professional organisation of each profession differs. Architecture and law have separate professional bodies in England and Wales and Scotland. Medicine and accountancy are further fragmented by having different professional associations for different specialisms - medicine has
a wide range of specialties while accountancy has six major professional bodies. Both medicine and accountancy have umbrella organisations, however, the GMC and CCAB respectively, which co-ordinate some, though not all, professional activities.

The popular conception of the professions is that medicine and law are older and better established than accountancy or architecture. The evidence presented in chapters four to seven suggests that this is simplistic. Certainly the medical and legal professions were becoming recognised in the Middle Ages, with the first professional associations appearing in the 15th century and becoming more prevalent and formalised in the 16th and 17th centuries. It was not until the 19th century, however, that these two professions became organised along modern lines with the establishment of the GMC in 1858 and the Incorporated Law Society in 1825.

Architecture and accountancy, with their first professional associations in 1791 and 1853 respectively, initially appear more youthful yet can also trace their history considerably further back. It appears that what the four professions have in common, despite traditions of different years standing, is the emergence of the modern profession in the 19th century.

This is not surprising given the rapid change at this time. Scientific advance prompted the medical profession to formalise itself, the increasing complexity of business inspired by the Industrial Revolution required a more active legal profession, the housing and public building needs of the time required a more cohesive architectural profession and new business structures required accountants to manage and monitor business affairs. This, of course, simplifies the myriad of forces, whether economic, political or social, which acted as a catalyst for professional change but what is interesting is that the nature of the age required all four professions to take further steps towards professionalisation at approximately the same time.

A major factor in the professionalisation of each profession was the establishment at an early stage of educational requirements which sought both to restrict entry, thereby preserving competitive advantage, and acted as evidence of the professional competence of the practitioner, therefore, providing public confidence.
History of educational developments

Early practitioners of the four professions did not follow uniform educational pathways. Within medicine, class distinctions were evident with higher class early physicians following a liberal, broad-based education while lower class surgeons and apothecaries had a more practical training. Within the legal profession, class distinctions were also evident with the highest legal offices belonging to those with social and economic standing in the community. Within both professions, the wealthiest were able to take advantage of study at some of the best continental universities but, as more would-be entrants to the profession emerged, UK universities began to expand their teaching in these areas. A university degree was by no means essential, however, with apprenticeship commonplace.

Architecture in early times was both the preserve of the rich, who took an interest in their own buildings, and of the master builders who executed projects from the design stage to the erection of the buildings once more. Class distinctions are evident. With the expansion of the profession, more entrants sought professional education and so the pool of entrants was widened. A widening pool of entrants has also been experienced by the accountancy profession. The professions appear, therefore, to have become slightly more meritocratic as their numbers increased.

University education in the fields of the professions emerged gradually. The earliest degrees were often broad based, truly liberal. Applied, specialised study tended to come later. Medical and legal teaching expanded their curricula from the 18th century although medical examinations under the auspices of the universities were not proposed until 1859, while the two great English universities, Oxford and Cambridge, only began to offer degrees in English Law from the 1850s.

The establishment of university study in architecture in 1895 and in accounting in 1900 is not much later than for medicine and law. As with professionalisation, therefore, the birth of the modern university degree in each discipline can be dated approximately to the 19th century. All disciplines were then subject to the same broad developments within the university sector, particularly the expansion in the 1960s.
The four professions take different approaches to university study. The medical profession moved quickly to require a medical degree, as proposed in 1859. The architectural profession, which had introduced professional examinations in 1863, resolved in 1924 that universities should provide architectural education as far as this was practicable. Within the legal and accountancy professions, however, two alternative routes of entry were recognised, namely university study or apprenticeship. Even when university study became more prevalent, both professions maintained flexibility by recognising both relevant and non-relevant graduates.

This is an interesting difference between the professions. Medicine and architecture appear to have regarded a university education as an element in the heightened standing of the profession as well as an indicator of a highly developed general education.

Geddes (1995) noted that the accountancy profession, particularly in England and Wales, was very slow among professions to foster academic links. This appears to be contradictory to generally established professionalisation patterns reviewed by Geddes. The reasons for this are not entirely clear. There does, however, appear to be recognition within both law and accountancy that these subject areas can be studied after students have displayed strong academic ability elsewhere, hence the large number of non-law and accounting first degree graduates entering these professions.

Also, although the routes are now rarely used, both professions continue to offer non-graduate routes in the belief that there are talented individuals who may choose not to go to university but who, nonetheless, have a contribution to make to law or accountancy. There may be a feeling, too, among those senior members of the legal and accountancy professions who trained through an apprenticeship route themselves, that this route is still of value. Whatever the myriad of reasons, the legal and accountancy routes provide a diversity of entry which is not so evident within medicine or architecture.
Current education systems

The link between university and professional examinations differs among the professions. Within medicine and architecture, the degree forms the first stage of an education that later becomes increasingly specialised. The Scottish legal profession adopts a similar model. Within English law and accountancy, a relevant degree normally exempts entrants from the first stages of professional examinations. Non-relevant graduates and non-graduates, therefore, have to undertake additional professional study.

The link between higher and professional education necessitates an accreditation process which is formalised within accountancy and architecture, tacitly exists in law but is less structured, and potentially exists in medicine, although it is not used in practice.

The professions all, to some extent, have professional examinations that are separate from, and additional to, university study. Within medicine, specialisation takes place at postgraduate level with appropriate professional bodies setting their own examinations. Within architecture, the final examination is organised by the profession.

Within accountancy, none of the six major professional bodies exempts relevant graduates from all stages of its examinations. There is a wide range of professional training within accountancy, spanning block and day release, distance learning, teaching by firms of private tutors and by the profession. In all cases, however, at least the final stage of professional examinations is set by the professional body.

Law comes the closest to devolving its professional examinations to the universities, with a degree (not necessarily in law), a postgraduate qualification and then work experience being the norm. A non-graduate route, however, involving professional examinations only, exists in Scotland, although this is seldom used, while, in England, the Legal Practice Course, which need not be taken at a university, is required. English legal training also includes a twenty day Professional Skills Course taken during the training contract.
This summary of the educational models of the four professions shows a range of patterns. University study is widespread, but not universal, and the specialised degree is not always required. Such diversity not only exists among professions, it also exists within professions, particularly in law and accountancy. Part of the reason for this is evolutionary as educational models adapt over time to meet ever-changing needs. Part also reflects the nature of the specialism. Medicine, for example, requires such a range of study and knowledge that, historically, it has been deemed important for all doctors to know, that the universal university degree has made sense. By contrast, subjects such as accountancy and law, as discussed earlier, can perhaps be picked up more easily later, particularly by those who have already demonstrated their intellectual skills through the possession of a degree in a different discipline.

Work experience is considered to be an important part of professional training and the training is strongly influenced by the needs of each profession. For example, the changes to professional syllabi within accountancy in recent years were prompted by the need to make the training relevant to the profession.

The current educational systems of the four professions each attempt to combine theory with practice, although this is done in different ways:

**Accountancy:** (taking ICA S as an example)
Degree (3 or 4 years) - balance between theory and practice, varying between universities, followed by a three-year traineeship. The number of professional examinations depends upon the degree taken.
Minimum time required to qualify is 6 years

**Medicine:**
General pattern (except in integrated degrees):
Years 1 and 2 at university - theoretical
Years 3 to 5 at university - clinical/practical
Year 6 in all cases is the pre-registration working year
Minimum time required to qualify is 6 years
Law:
Degree (3 or 4 years) - balance between theory and practice varies depending upon courses studied (e.g. jurisprudence or criminology are more theoretical than company law or revenue law) and type of degree (ordinary/honours).
The Scottish pattern and English/Welsh relevant graduate pattern then requires one postgraduate year which aims to bridge theory and practice followed by two years of work experience. Minimum time required to qualify is 6 years

Architecture:
Generally theoretical for the five academic years with two years of practical work experience. Minimum time required to qualify is 7 years

While the pattern of study varies, however, the duration is broadly equivalent throughout the four professions.

Critique of the current education systems

In the case of each profession, the universities have some freedom to devise their curriculum but they operate within professional guidelines. This has led to some diversity in types of university courses. For example, medical schools adopt different teaching methods and have a different ethos. As chapter three indicated, however, within accounting, degree programmes can be remarkably similar when accreditation is sought.

It can be argued that diversity in provision is healthy since it ensures that not all graduates will be alike, therefore adding variety to the profession. The result may be a slightly less cohesive profession, if the prior experience of entrants differs. It is likely, therefore, that the professions would wish to closely monitor the situation to attempt to secure their own interests. This may result in tension between higher education and the profession, with each attempting to control the nature and content of higher education. As discussed in chapter two, the nature
and purposes of higher education and professional education are different. Although accreditation, as discussed in chapter three, provides a link, it is an uneasy link, trying to bridge two essentially disparate concepts.

Within the professions there is agreement that the knowledge base is ever increasing and that it is becoming increasingly difficult to produce graduates who are expert in all areas. Specialisation, therefore, is often required after graduation or professional admission. A common complaint by those in higher education is that the degrees are becoming overcrowded with technical content and allow little time for study of non-accredited areas. An issue for debate is the nature of knowledge, and the importance attached to it by the accountancy profession. This is discussed further in chapter nine.

In response, there are increasing calls within all four professions for increased breadth. This may involve the development of personal transferable skills, such as communication, problem solving or teamwork skills, or study of other areas, such as the social sciences, ethics and management. Clearly the degrees cannot simply add these on top of what is already regarded as a heavy curriculum. The question of what should be left out has provoked heated debate among all four professions. Essentially, these debates can be distilled into the question, should the degree programmes prepare students to be members of the profession or to become members of the profession? It is not surprising therefore that the distinction between core and non-core areas is now beginning to be discussed. These developments are reminiscent of the liberal/vocational debate discussed in chapter two. Issues relating to increasing the breadth of knowledge, skills and learning within accounting degrees are discussed further in chapter nine.

Each profession has an increasing interest in education. Academic journals specialising in educational aspects of each profession exist and this area is becoming increasingly respectable as a field of academic research. This explains the volume of articles discussing teaching methods, curricular issues, student learning styles, assessment, competence and skills development within each profession. Whatever the views expressed, this is a welcome development as it signifies a reflective approach to teaching and a willingness to be critical of current and innovative practices. It indicates a climate which is hopefully thoughtful and mindful of the
needs of different interest groups. Finally, all of these changes are taking place within a higher education climate which is evolving as a result of teaching quality assessment, accreditation and debates about competence. Issues relating to the interface between higher education and the accountancy profession are discussed further in chapter nine.

Proposed changes and their rationale

The above mentioned critical awareness within the education systems of the four professions has led to the emergence of key debates. In medicine, law and accountancy, teaching has been traditional with heavy reliance on the lecture method as a means of transferring knowledge and tutorials to supplement lectures. Medical examinations are also renowned for requiring rote learning of a voluminous knowledge base. Architecture has necessarily tended to use different methods such as work in the design studio and project work. It is possibly the most student centred at present. Within medicine, law and accountancy however, there is increasing willingness to move to a more student centred approach involving, for example, more teaching integrated with practical experience, more case studies, projects and groupwork. This represents a different approach to the knowledge base, sacrificing some knowledge areas for wider skills which may be of greater use in the longer term. Further discussion of these issues can be found in the section on the breadth of knowledge, skills and learning in chapter nine.

Another increasingly discussed issue is the ‘core plus options model’ which represents a departure from a uniform curriculum for all. The proposals for medical education represent a move away from teaching all subject areas to the teaching of a core set of subjects supplemented by options selected from a range. Core plus options models have been much discussed within legal education in the USA and are now being actively considered by the legal profession in England and Wales. Within architecture, there is no core plus options model at present although there is increasing recognition of the value of studying non-architecture subjects, such as management, information technology and languages. Within accountancy, the idea of optional papers at the final stage of
professional examinations has been discussed by ACCA, ICAS and ICAEW and has already been implemented by CIPFA. The core plus options issue is discussed further in chapter nine.

Individual professions have unique features as well as areas of commonality. Funding issues have dominated educational debate within architecture. Funding issues may have impacted upon the Scottish legal profession’s proposals to shorten the DipLP. Increased monitoring of the Scottish legal traineeship has also been accepted in principle. These issues do not affect accountancy because there is no postgraduate stage, five-year degrees are not offered and each professional body already monitors the traineeship.

The final proposal worthy of mention is that of ICAS. Consideration has been given to new training routes involving open learning and non-graduate entry. While open learning is utilised within some medical specialties and non-graduate entry is available in law, ICAS’s approach is radical because it represents a break with two of the hallmarks of professionalism. Open learning is a largely independent form of learning and would result in trainees having considerably less contact with ICAS than is the case with current trainees. Open learning will not foster the collegiate spirit and if ICAS considers such spirit to be important, any move towards open learning would have to be compensated by other methods of fostering such spirit.

Similarly, the extension of non-graduate entry is a bold step. Architecture and medicine are all-graduate professions. The Scottish legal profession is largely all-graduate and the only significant non-graduate route in the professions considered in this research report is in the English legal profession. Opening up the ICAS qualification to members of the ATT widens access but since a strong academic arm is considered to be a distinguishing feature of professionalisation, any moves to supplant, however marginally, that academic arm could ultimately be inconsistent with professional status.
Summary

Three issues for debate, as identified earlier in this chapter, which arise from the foregoing discussion are:

Nature of knowledge

• the nature of knowledge, and the importance attached to it by the accountancy profession.

Breadth of knowledge, skills and learning

• calls to increase the breadth of knowledge, skills and learning within accounting degrees.

Higher education and the profession

• the interface between higher education and the accountancy profession.

These three issues are considered with specific reference to accountancy in chapter nine.

A commonly cited possible solution to questions about the nature of knowledge and calls to broaden the knowledge, skills and learning within accounting degrees has been the adoption of a core plus options model. Chapter nine therefore includes discussion of the following possible solution:

Core plus options models

• the increasing interest in core plus options models.
CHAPTER NINE

CONCLUSIONS

Chapter eight concluded by identifying three issues for debate arising from the examination of the professions of accountancy, medicine, law and architecture, namely the nature of knowledge; breadth of knowledge, skills and learning, and higher education and the profession. It also identified one possible solution, namely the adoption of a core plus options model. These issues and possible solution are now considered. In each case, similarities and differences between the professions will be identified, followed by a commentary on their implications.

Nature of knowledge

This section discusses similarities and differences in the professions’ approaches to the nature of knowledge and comments upon them.

Similarities

All four professions now have a strong academic arm with undergraduate degrees being offered in each discipline. Academic education in medicine and law predates that in accountancy and architecture, reflecting the historic growth of the individual professions. However, all four subject areas grew rapidly throughout the 20th century, in parallel with expansion in university education generally. The academic arm confers status as well as subject authority.

There is evidence from all four university subject areas that the ever-expanding knowledge base is increasingly putting pressure on university curricula, necessitating debate about the subject matter to be taught.

There are also widespread concerns about the type of learning required. Heavy knowledge-based curricula have led to rote-learning but there is increasing recognition of the sterility of this activity and the need to incorporate a wider range of teaching and learning strategies.
Professional curricula generally became formalised in the 19th century, reflecting the historical growth of the professional bodies.

**Differences**

Accountancy and law permit non-graduates and non-relevant graduates to enter into these professions; medicine and architecture do not.

Recognition of competence, and articulation with vocational qualifications, appear to have been more evident in accountancy and architecture than in medicine and law.

The professions take different views of their place on the liberal-vocational spectrum. Law appears to be most liberal—indeed, the liberal rather than vocational purpose of law degrees is widely recognised—while there appears to be more disagreement within accountancy and architecture. The need to liberalise accounting degrees has been discussed in the accounting literature.

The professions differ in their approach to the integration of theory and practice. Medicine and architecture have clearly defined educational structures that integrate these aspects. Where accounting and law degrees are taken, however, practice tends to follow theory unless one of the relatively rare degrees with a work placement is undertaken.

Not all professions have a clearly defined postgraduate stage. Medicine does, whereby doctors can specialise by undertaking postgraduate study for their chosen specialty. Architecture currently incorporates a postgraduate year and current plans would increase the prominence of this stage. Law has courses that are taken after graduation but these are essentially practical courses rather than at a more advanced level. Accountancy does not incorporate a postgraduate stage as it utilises a professional stage instead.
Conclusions

Commentary

Chapters four to seven show that each profession has a separate history, although aspects of their professionalisation follow a common pattern. Some differences, such as in entry routes, postgraduate study, competence and the integration of theory and practice reflect historical differences. It is important to remember that each of the professions’ education systems is evolving and cannot therefore be divorced from its historical context. This research report, therefore, argues that although there are some differences in educational structures, the problems faced by all in connection with the nature of knowledge display remarkable similarities.

Chapter three shows that one of the most commonly cited characteristics of professions is the existence of ‘a body of knowledge that is formulated in a systematic theory or set of theories’ (Montagna, 1974, p59). The existence of university study in the four professions considered in this research report indicates that each profession recognises the importance of its specialist knowledge and its intellectual rigour. The knowledge base of each of the professions considered in this research report is becoming increasingly wide and this is causing widespread concern. The questions that arise are where and when that knowledge should be obtained and whether all professional persons need to be familiar with all knowledge areas.

The answers to these questions depend upon the nature of knowledge, as discussed in Chapter three. Jarvis (1983) recounted three broad approaches to knowledge - rationalist, empiricist and pragmatist. In addition he pointed to the need to distinguish between knowledge and true understanding. Although the approaches contain unique features, they all assume that some truth can be elicited. Within accounting, where rules, guidelines or legislation may result from economic and political pressures rather than solid principles, it is encouraging that universities are teaching subjects such as social accounting, environmental accounting and critical accounting as a means of fostering understanding of accounting’s wider contexts.
It is interesting that the draft Benchmarking Statement for Accountancy (QAA, 2000), issued in January 2000, specifically states that:

the study of accountancy involves the consideration of both conceptual and applied aspects of the subject. The term ‘conceptual’ is intended to include theoretical considerations - a programme without a substantive study of at least some of the theoretical considerations underlying accountancy cannot be considered to meet the minimum requirements of an undergraduate degree programme (para.1.2).

The statement therefore assumes that a balance must be struck between liberal and vocational approaches to the subject. If the statement is accepted in its current form, it might act as a useful counterbalance to the accreditation requirements that currently exert considerable influence upon undergraduate accounting education.

As Chapters four to seven have shown, knowledge in a profession has traditionally been rote-learned but calls are being made in all four professions for more active and imaginative forms of learning, which focus on the means of knowledge acquisition rather than on the knowledge itself. This emphasises that what is important is that knowledge is internalised and understood.

Whether such an approach is possible in a crowded curriculum is open to question. Smith and Usry (1989) concluded that there has been a large increase in the material covered in accounting courses and textbooks over the past 25 years. A number of suggestions have been made in an accounting context concerning the problem of the increasing volume of knowledge. Hoshower (1989) advocated increasing the length of degrees by one year. Anderson and Boynton (1992) expressed a preference for a reduction in the amount of redundant material currently taught. They indicated that this would not adversely affect students as more time could then be allocated to key topics. Such views call into question whether the curriculum is too extensive and whether all knowledge areas require to be taught. These issues are now considered.
**Breadth of knowledge, skills and learning**

This section discusses similarities and differences in the professions' approaches to the breadth of knowledge, skills and learning, and comments upon them.

**Similarities**

There is recognition among all four professions that students need to develop a range of inter-personal and intellectual skills, as well as subject-specific, knowledge-driven skills.

All professions recognise that this requires the adoption of a wide range of teaching methods. The literature from each profession contains examples of innovative teaching and the increasing use of student-centred approaches.

As the range of professional knowledge, expertise and work widens, the professions have recognised that their curricula must also widen to cover new subjects that often cross the boundaries into neighbouring disciplines.

**Differences**

Increasing breadth is not always matched with alternative entry routes. The non-graduate and non-relevant graduate routes that exist in accountancy and law incorporate breadth of pre-knowledge but medicine and architecture do not permit these routes.

Some differences are profession-specific. For example, within architecture there is support for commonality between the early stages of a number of related degrees in design and the built environment to enhance understanding of the variety of disciplines that are required on major building projects.
Commentary

The differences identified in the area of breadth of knowledge, skills and learning reflect historic and profession-specific issues and do not detract from the perception that there are considerable similarities in this area. There have been calls for increased breadth in accounting degrees from the US and Australia as well as the UK. These calls often involve consideration of the liberalisation of accounting education. Since differences exist in national environments, this section considers the UK, US and Australia separately.

United Kingdom

Humphrey et al. (1996) advocated a reconsideration of what is deemed to be relevant in accounting education. Relevance is difficult to define for what is relevant to one interest group may not be to another. The influence of the profession will be strong and may feed into the universities too since many accounting lecturers are professionally qualified.

Despite these difficulties Humphrey et al. (1996) argued that notions of relevant accounting education should be liberated from their implicit professional and institutional influences. They noted that students, as well as the profession, have particular expectations about accounting degrees. They importantly asserted however that university education should try to distance itself from some of these pressures.

Calls for increased breadth take a number of forms. For example, Dixon (1989) discussed the need for increased information technology and consultancy skills (negotiating, influencing, time management, stress management and interpersonal skills). The ICAS Education Committee (1995) also identified communication skills of accounting graduates as being weak. Specific problems within UK accounting education and proposals for change have been discussed in chapter four. Similar issues have been identified in the US and Australia.
United States

Patten and Williams (1990) and Scribner (1990) both considered accounting graduates to be ill-equipped for the world of work because they lacked interpersonal skills. Cottell and Millis (1992) suggested that such skills could be fostered through co-operative learning, a structured form of small group work whereby students work in teams, allocate tasks and negotiate to achieve particular outcomes. Communication skills of graduates have frequently been criticised (eg Rebele, 1985; Graves et al, 1992; Harrison, 1992 and Hardy and Deppe, 1995). These views are consistent with calls for higher education to equip students for a lifetime of learning (Previts, 1991).

Breadth can also relate to the subjects taught. This issue has been discussed in the US since the mid 1980s (see, for example, Kapoor, 1988; Nelson, 1991 and Davis and Sherman, 1996).

The Bedford Committee

A committee, under the chairmanship of Professor Norton Bedford, was established to identify the future needs of accounting education. The committee saw accounting education as an incremental process, starting with general education at undergraduate level and becoming increasingly technical at professional level, with further specialisation possible after qualification. The committee concluded that narrowly educated accountants would find it difficult to compete in an environment where services are broadening. It also: stressed the importance of being able to devise and understand information systems; sought to distinguish initial education from lifelong learning; emphasised that continuing education was likely to increase in importance; and made reference to the need for accountants to have a broad ‘liberal’ education which would develop both intellectual and personal transferable skills (AAA, 1986). The views of the Bedford Committee were supported by the Follow-up Committee on the future structure, content and scope of accounting education 1987-88 (Schultz, 1989).
The major accountancy firms in the US were generally supportive of the Bedford Committee's views (Williams, 1994). This support was shown in the publication of their white paper, *Perspectives on Education: Capabilities for Success in the Accounting Profession* (Arthur Andersen and Co *et al*, 1989) which showed their concern about declining numbers of accounting graduates due to demographic factors. Indeed, as Garner and Dombrowski (1993) showed, the supply of accounting graduates since 1984 has either fallen or remained static every year with the sole exception of 1989. The accounting firms, therefore, sought a solution that would secure a stream of trainees.

**The Accounting Education Change Commission**

With the support of these accountancy firms, the AAA established the Accounting Education Change Commission (AECC) in 1989 to act as 'a catalyst for improvements in the education of accountants' (Sundem and Williams, 1992). The AECC’s work has revolved around the development and publication of Position Statements and Issues Statements on various aspects of accounting education and awarding funding to universities for research into course developments and their subsequent implementation.

Position Statement Number One, *Objectives of Education for Accountants* (AECC, 1990) stated that 'accounting programs should prepare students to become professional accountants, not to be professional accountants' (p307). It recognised that accounting graduates could not possess all the skills that they would require in their working lives. The importance of lifelong learning was also stressed. Four types of education were recognised - general, general business, general accounting and specialised accounting. There was recognition of the value of studying subjects other than accounting in order to broaden learning and to develop important critical and judgmental skills. Accounting education should not only cover current requirements but should also teach students how to solve problems, seek information for themselves, analyse and interpret it and draw conclusions ie the process of learning was emphasised.
Knechel and Rand (1994) described Position Statement Number One as 'challenging and ambitious' (p186). They conducted an experiment assessing the implementation of some features of the position statement and concluded that students were more motivated and gained better understanding of the accounting process than when taught using traditional methods.

Mathews (1994), Choi (1993) and Knechel and Rand (1994) have praised the work of the AECC. Poe and Bushong (1991), however, argued that the AECC was only concerned with public accountancy/private practice and not with other areas such as management accounting. Barefield (1991) was also critical, arguing that the AECC had failed to engage the support and assistance of the academic community and that, in adopting a liberal arts education, it had adopted a romanticised view of what would be involved.

The 150-hour requirement

The American Institute of Certified Public Accountants (AICPA) established a committee under the chairmanship of George Anderson, to report on the changing social, economic, legal and regulatory conditions affecting accountants and their implications (AICPA, 1990). The committee noted the increasing technical knowledge required of accountants and recommended that the amount of time spent on accounting education be increased to 150 hours by the year 2000. The 150 hour recommendation was endorsed as a requirement by both the AICPA and the American Accounting Association (AAA) in 1991/2 (Blankley and Glover, 1994) and is now well established, most states having adopted it (Novin and Tucker, 1993).

The 150-hour requirement did prompt considerable debate. Blankley and Glover (1994) argued that this requirement could work if administered carefully. They set out a model for accounting education over five years that began with general education, moved on to business education and then covered advanced accounting education at Bachelor's and Master's degree level by which time students would be ready to sit their final professional examinations. Work experience was incorporated in the
programme. Hermanson and Arcello (1989) also presented a five year programme. There was some support among the academic community in the US for extending the length of accounting degree programmes and, indeed, employment of students now tends to be conditional on their possessing a masters’ degree. It should be noted, however, that one can only become a certified public accountant within one of the 54 jurisdictions which awards the CPA certificate and licence. Specific education requirements for certification are controlled by those jurisdictions but the widespread acceptance of the 150-hour requirement serves as a unifying factor.

Breadth of accounting degrees

Despite the above moves to broaden accounting education while specifying more clearly the accounting requirement, not all writers are in agreement about the liberalising of accounting degrees. Davis and Sherman (1996) suggested that such calls reflect ‘the deprived state of higher education in the United States’ (p176) and are not unique to accounting. It may be therefore that calls for breadth are sometimes suggested to remedy shortcomings elsewhere in the education system in the US and that they cannot simply be transferred to a UK context. Certainly the differences between accounting degrees in the UK and US are marked (see, for example, Williams, 1994; Bloom et al, 1986; Gaffney and Schwartz, 1988 and Collins and Snyder, 1989).

It has also been suggested that, even where attempts have already been made to broaden the curriculum, there is a tendency for accounting degrees to continue to have over 60% of their contact hours in accounting (Schmidt, 1993). This may perhaps be because accounting students view such courses as being the most relevant to their future careers. Siegel et al, (1991) suggested that universities play a major role in professional socialisation, with students tending to adopt similar attitudes and values as their lecturers. It is possible that they feel drawn to accounting subjects and shun other disciplines.
Calls for a more broadly-based curriculum have also been made in Australia. The Federal Government commissioned a committee chaired by Professor Russell Mathews of the Australian National University to investigate the state of accounting education. The committee reported in 1990 and among its recommendations were the need for more broadly-based degrees incorporating substantial study of, for example, Asian Studies, computing or law and for accounting degrees to develop personal transferable skills (Mathews, 1990). Academics were particularly supportive of these proposals (Boreham and Allen, 1990).

Mathews' calls for a more broadly-based curriculum are echoed in the Australian accounting literature. In 1992, the newly elected president of the Institute of Chartered Accountants in Australia (ICAA), Bob Grice, called for graduates to spend a fourth year at university and to study non-accounting subjects such as ethics, history and human relations. He considered this would make them more rounded on entry to accountancy training (Boreham, 1992).

Cappelletto (1994), the director of education at the ICAA, argued that the role of the accountant is changing; it is becoming more customer-orientated and requiring a greater understanding of general management issues. She therefore sympathised with calls for four year, more broadly based degrees and calls for additional skills, particularly interpersonal, to be taught in an integrated fashion alongside technical skills. This would, however, necessitate a change in teaching methods which would have resource implications given the need for smaller classes and more interactive teaching (Clout, 1994).

It is interesting that calls for increasing the breadth of knowledge, skills and learning have come from the professional bodies as well as other sources. The relationship between these bodies and higher education is now considered.
Higher education and the profession

This section discusses similarities and differences in the professions’ approaches to their relationship with higher education, and comments upon them.

Similarities

Each professional body maintains a keen interest in the education of its future members but the precise nature of that interest differs. Universities can set their own curricula but the accreditation requirements in accountancy and architecture act as a constraint on complete freedom in practice. Within medicine and law, greater freedom exists but some subject areas do commonly appear in degree programmes, reflecting their centrality to understanding of the subject.

Differences

The number of professional bodies in accountancy and medicine means that there is no one ‘professional’ view of their education systems. Law and architecture are more cohesive, although differences do exist in Scotland and England and Wales.

The influence of accreditation differs, being strongest in accountancy and architecture.

Specific differences also exist. For example, the gulf between theory and practice has been frequently discussed in the accounting literature. Within law, there is a strong desire for the degree to be viewed as a liberal education with any integration of theory and practice taking place after the award of the undergraduate degree.
Commentary

A recurring theme throughout this research report has been the uneasy relationship between higher and professional education. Undeniably, higher education and professional education are complementary and some agreement about their respective roles is therefore required. This is not unique to the UK as Nelson (1989) showed when considering the increasing interest being taken by the AICPA in accounting education. Within the UK, the different professional bodies interface with higher education in different ways. Probably the relationship between ICAS and the Scottish universities is strongest.

From the viewpoint of universities, a close relationship makes some sense. After all, without the possibility of entry into the profession, where would accounting students come from? While by no means all accounting students enter the profession, and accounting in higher education needs to be mindful of this (Knechel and Rand, 1994), many do and it does not seem unreasonable to ask universities to bear this in mind. A relationship between the profession and academe is inevitable and probably desirable, but the precise nature of the relationship is an issue for debate.

Expectations gap

There is currently something of an expectations gap between the two. Carver and King (1986) found evidence that practitioners are sceptical about the usefulness of some of the work of academe, particularly in research. As recruiters, practitioners also considered that students are not fully aware of recruitment expectations (Yunker et al, 1986). Similarly, students in the US believed that university teaching does not include sufficient information pertaining to the work environment (Reed and Kratchman, 1989).

It must be questioned whether these concerns matter. In principle, it is possible to distinguish between higher and professional education. Any expectations gap could then be ascribed to the differing natures of the two educations. The gap, however, does appear to concern academe and the profession. There is recognition that universities see the
preparation of students for later professional life as a proper function (Lentilhon and Krzystofik, 1983). Accreditation standards set by the profession also recognise that the profession is attempting to influence the quality of teaching in degree programmes (Bailey and Bentz, 1991). Accreditation guidelines in the US even require a proportion of academics to have recent relevant experience to help achieve this objective (Rouse et al, 1986).

While such examples show the tension between academe and the profession, they also show their attempts to co-operate. Indeed Williams (1991) was certain that this co-operation should increase if accounting is to maintain its place in higher education. Nevertheless, universities must still retain their higher educational mission. They should do more than merely provide professional entrants. The difficulty universities face is to achieve a satisfactory balance between these two demands.

Teaching

This may demand a reappraisal within the universities with greater emphasis being accorded to teaching. Currently, there is an incentive for many universities to focus on research and performance in the regular Research Assessment Exercises, since levels of funding are directly affected by research performance. Promotion can therefore tend to favour research. While this might be considered to apply more to the pre-1992 universities, its impact is being increasingly felt in the post-1992 universities as they seek to develop a research ethos and increase their levels of funding by obtaining research funds in addition to funds for teaching. In such an environment, teaching can sometimes be regarded as a subordinate activity, although the introduction of teaching quality assessments, as discussed in chapter four, acts as an important balance.

Another potential balance may be the recently established Institute for Learning and Teaching in Higher Education (ILT). The ILT’s objectives were stated in the press release announcing its establishment as: to set up a national accreditation scheme for training programmes for higher education teachers; to commission research and development into teaching and learning practices and to encourage innovation in teaching and learning.
Teaching quality assessments and the establishment of the ILT focus attention on teaching instead of research and serve to emphasise the place of teaching within the higher education sector. This seems sensible when the funding of higher education is considered, with the Scottish Higher Education Funding Council, for example, allocating approximately four times as much funding to teaching in Scottish higher education institutions as it allocates to research.

The case for a higher educational focus that values teaching as well as research is strong. Students have a vested interest, but so do employers, particularly where degrees give exemption from some stages of professional examinations. The professions should therefore be pleased with developments that focus attention on teaching. Such developments will only be successful, however, if the universities reward good teaching for promotion purposes. If they do not, then academic staff will still feel that research is the area that should receive most of their attention.

Having considered the above three issues for debate, one possible solution to some of the problems faced by the professions is now considered.

Core plus options models

This section discusses similarities and differences in the professions' approaches to core plus options models and comments upon them.

Similarities

Within accounting, discussion has taken place at professional level by ACCA, ICAEW and ICAS about the possible introduction of core curricula. The topic began to be discussed in the mid-1990s at a time when core curricula were being increasingly discussed within medicine and law.

At undergraduate level, law has had a de facto core curriculum for some time while most medical schools began to develop core curricula during the late 1990s.
Differences

The latest ACCA proposals include a very modest implementation of the idea of core plus options. ICAEW and ICAS have both rejected the idea in their latest proposals.

At undergraduate level, accountancy and architecture have not seriously considered the core plus options idea, although plans to introduce a common foundation year for all disciplines in the built environment could be said to possess elements of a core curriculum, albeit only for one year.

Commentary

The core plus option models discussed in the chapters on medicine and law have been adopted by CIPFA and, to a limited extent, by ACCA. They were also adopted by The Institute of Chartered Accountants in Australia (ICAA, 1994) although they have now been withdrawn. These models assume that not all knowledge areas need to be taught. Whether such a view is based upon sound educational principles or whether it is a pragmatic solution to information overload is moot, but whatever the motivation it is put forward as a means of recognising that it is no longer possible for professionals to be experts in all areas. As Mueller and Simmons (1989) noted, the work of accountants is becoming increasingly specialised. Many will not encounter vast areas of their professional curriculum after qualification.

Despite this, there is reluctance to change the hitherto generalist nature of accounting qualifications. Cook (1996) spoke for many accountants who saw the unified examination system as a hallmark of the accountant’s claim to professional status. As the ICAS Education Committee (1995) stated, a proposal for some optional papers within the ICAS qualification was rejected in 1991 since ‘a member was first and foremost a chartered accountant and not a chartered accountant (audit) or a chartered accountant (public sector)’ (Chapter 2, p3). The debates that have taken place within ICAEW and ICAS about core plus options models show that any decisions in this area are greatly influenced by
membership pressures and the views of employers. Resultant education models are therefore devised in the context of underlying political and economic considerations and are not purely a result of educational decisions.

The educational advantages of the core plus options model are:

- it addresses the problem of the volume of knowledge
- it frees space in the curriculum for more reflective approaches to the material learned
- it frees up space for the development of other skills and the ability to update knowledge
- it takes students' interests and career aspirations into account

There are disadvantages, however:

- it leads to disagreement over what is 'core'
- the core may reflect the status quo or the established view of professional knowledge, which may not be universally supported
- it encourages early specialisation when students may still have unclear career intentions
- if care is not taken to limit the core, it can expand over time therefore effectively pushing out options

The above discussion of core plus options has considered the issue at professional level. It is also possible to adopt a similar approach at undergraduate level but this has rarely been specifically advocated within accounting, although Nikolai (1994) described one such attempt in the U.S. The medical and legal professions have proposed the model in undergraduate teaching, again as a means of addressing the increasing demands of current curricula and freeing space for other aspects of learning. This seems to be well worth considering within accounting also, for reasons that are now outlined.

University accounting degrees have most subjects prescribed by the requirements of accreditation. This results in degree programmes that concentrate on accounting and closely related business subjects.
Accordingly, many accounting students do not study other subjects such as the social sciences or languages that are arguably of considerable importance in gaining new insight into the modern world or in the acquisition of important skills. Even fewer students take quite unrelated subjects such as history, philosophy, literature or science that can aid personal development and educate for life rather than for work. A core plus options model would make such study more possible and would mark a return to more liberal aspects of higher education. Whether the profession would desire such an approach, however, is arguable.

If it is accepted that higher and professional education have different aims, degree study should develop within students qualities which are of general rather than vocational importance. These are not simply the skills such as communication, teamwork and problem-solving which have gained increasing prominence in recent years. They also include an approach to learning which values knowledge for its own sake, which recognises the value of research and which equips students to find out about new areas and appraise them deeply. Again these are liberal ideals but they are also at the heart of the university ideal.

Of course accounting degrees should not subordinate accounting to other aspects of learning - accounting degrees must surely give students a good grounding in accounting - but they must also be worthy of their place in higher education.

Concluding remarks

The examination of the four professions has identified a range of ideas that are worthy of discussion by the profession as it enters into the 21st century.

The nature and purpose of a higher education in accounting and the relationship between higher education and subsequent professional education have been examined in chapters two and three. Liberal and vocational approaches to higher education were evaluated and it was argued that higher education should aim to achieve a balance between these two approaches. This would allow accounting degrees both to provide a foundation for professional study and to possess elements that
can fairly be described as higher education, with all the personal development, quest for knowledge and fostering of qualities and skills that a higher education implies. This view of higher education assumes that higher education differs from professional education. Its aims are wide, and while it may include vocational aspects, this should not be its sole aim.

The steady rise of the accounting degree and the range of degrees on offer have been indicated in chapter four. Diversity is, however, constrained by accreditation requirements. Accreditation provides a link between higher education and professional education and exerts a strong influence upon university teaching and learning. This is not surprising given the importance attached by the professions generally to education but care must be taken to ensure that the influence of accreditation does not shift the balance of accounting degrees on a liberal/vocational continuum further away from the liberal towards the vocational.

Chapters four to seven have shown that the four professions cite their education systems as a defining factor in their claim to profess expertise. There are considerable differences in the models of professional education adopted, however, which reflect the nature of the subject areas and the evolutionary development of each profession.

An important aspect has been an examination of the alternative models of undergraduate and professional education adopted by the professions of medicine, law and architecture. The approach taken has recognised the value of learning from other disciplines. It has identified common themes that show that, although each profession has unique features, there are similarities in the issues that are facing each profession as it shapes its education for the 21st century. These issues were classified as views on the nature of knowledge, the breadth of knowledge, skills and learning, and the interface between higher education in the profession. One possible solution to at least some of the issues identified in this research report is the adoption of a core plus options model. There is much still to discuss about the core plus options model at the professional education level within accounting, and the model also warrants discussion within undergraduate accounting education.
1. Education generally, including discipline-specific articles published in education journals:

The British Education Index was reviewed from 1990 onwards using the following keywords:

‘professions’, ‘professional education’

2. Literature on the professions, drawn from sociological texts:

The catalogues at the libraries at The Robert Gordon University and the University of Aberdeen were searched. Helpful suggestions made by the referees are also acknowledged.

3. Accounting education:

The computerised database ABI Inform was searched for articles under the heading ‘accounting education’ concentrating on the UK, US and Australia. In addition, a search was made of the following specialist journals from their inception onwards:

Accounting Education
Accounting Educators’ Journal
Issues in Accounting Education
Journal of Accounting Education
4. **Medicine**

A search was made of the University of Aberdeen's Medical Database and a commercial database, *Ovid Medline*. Thereafter, the following journals were searched from 1987 onwards:

*British Medical Journal*
*Medical Education*

In addition, the General Medical Council was contacted for recent publications/reports relating to the review of medical education.

5. **Law**

The *Index to Legal Periodicals* was reviewed from 1987 onwards under the following keywords:

'legal education', 'colleges and universities', 'law schools'.

In addition, the Law Society of Scotland and The Lord Chancellor's Advisory Committee on Legal Education and Conduct were contacted for information relating to the review of legal education in Scotland and England/Wales respectively.

6. **Architecture:**

The *Avery Architectural Index*, a computerised index, was reviewed under the following keywords:

'architecture', 'study', 'teaching', 'England', 'Scotland'

This database abstracts architectural literature from 1977-1993. The *Architectural Periodicals Index* was also reviewed from 1987 onwards under the keywords 'architectural education'.

The following journals were reviewed separately:

*Journal of Architectural Education* (from 1987)
*Architects' Journal* (from 1987)
*Building Design* (from 1987)
Appendix 2

Royal Colleges and Faculties

Faculty of Accident and Emergency Medicine
Faculty of Family Planning and Reproductive Medicine
Faculty of Occupational Medicine
Faculty of Pharmaceutical Medicine
Faculty of Public Health Medicine
Royal College of Anaesthetists
Royal College of General Practitioners
Royal College of Obstetricians and Gynaecologists
Royal College of Ophthalmologists
Royal College of Pathologists
Royal College of Physicians and Surgeons, Glasgow
Royal College of Physicians of Edinburgh
Royal College of Physicians of London
Royal College of Psychiatrists
Royal College of Radiologists
Royal College of Surgeons of Edinburgh
Royal College of Surgeons of England
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