



The accounting profession's influence on academe: South African evidence

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Abstract

Purpose – This paper aims to examine the influence of academics who are members of the profession on academic institutions.

Design/methodology/approach – An analytic autoethnography of the influence of accounting academics who are members of the profession on South African universities, supported by publicly available information, such as policy and other documents, web sites, and published material; documentation the authors are able to gather as participants; and formal and informal interviews the authors conduct with academic managers.

Findings – The paper finds that profession-identifying academics create and maintain rules and structures within academe, rules and structures that suit the profession. Managers who are members of the profession identify more closely with the profession than with their university. The analysis reveals the mechanics of this influence, as well as the consequences.

Originality/value – The paper contributes to theory by synthesizing the creation of profession-inspired institutions framework and the maintenance of an institutions framework into a single framework. It also applies the theory by providing an example of a profession creating and maintaining institutionalization in an adjacent institution. The findings have implications for academia in cases where academic staff members are members of professional bodies, such as engineering and law faculties. The insights highlighted here may also be of interest to Australasian, UK and US accounting academics, because the literature contains evidence of pressures from professional bodies there.

Keywords Case study, Institutional theory, Accounting profession, Autoethnography

Paper type Case study



By taking for granted those things which others take for granted, we fail to understand how those things arise, and how they are sustained, through being taken for granted and thereby forming the basis for thought and action (Hines, 1988, p. 257).

The authors would like to thank the Editor, two anonymous reviewers, Mary Barth, Jane Baxter, Michael Bromwich, Robert Chenhall, Stephen Coetzee, Paul Collier, Craig Deegan, Petri Ferreira, Graeme Harrison, Jenny Hoobler, Kerry Jacobs, Stephen Jollands, Michael Keenan, Stewart Lawrence, Stella Nkomo, Renee Radich, Grant Samkin, Carol Tilt, Daan van der Schyf, Karen Van Peursem, Quintus Vorster, Geoff Whittington, Arch Woodside, participants at seminars at the University of Waikato, and Macquarie University, and two anonymous reviewers and participants at the APIRA 2010 Conference for their helpful guidance and comments.

The primary function of an accounting department is to provide Chartered Accountant education. While research is important in an academic environment, in my view, it is secondary to professional training. One can survive without research, but one cannot survive without accreditation from the South African Institute of Chartered Accountants – SAICA (Head of a Department of Accounting at a South African university).

Introduction

Professionals such as accountants, lawyers and engineers associate themselves with both an organizational identity and a professional identity (Hekman *et al.*, 2009). Professional identification tends to develop in the early stages of socialization into a profession, implying that professional identification often precedes specific organizational identification. Therefore, professionals who later become academics are likely to associate themselves strongly with their profession. We aim to contribute to an understanding of how this strong professional identity influences academe.

Academic knowledge is closely related to professional knowledge, and Abbott (1988) regards the development of relationships between professions and universities as a natural process. However, tensions may arise over the control of curricula and examinations, because professional bodies see curricula and examinations as important mechanisms to define and demarcate the boundaries of the professions, whereas universities demand academic freedom. Professional bodies and universities tend to treat curricula and assessment differently: the accounting profession tends to follow a narrow rules-based compliance philosophy (West, 2003), whereas universities generally espouse a broader principles-based approach. Given these differences, academics do not always take kindly to attempts by the profession to influence academe (Francis, 2004). Indeed, the accounting profession has been blamed for exerting a negative influence on academe in various parts of the world, including Australia (Williams, 2004), the USA (Albrecht and Sack, 2000), and the UK (Sikka *et al.*, 2007). These criticisms have been levelled in academic publications embedded in various theoretical foundations, which demonstrates that the unease among academics is widespread and is not limited to certain belief systems, such as the critical research tradition.

In South Africa, the SAICA influences the South African accounting academy (university accounting departments) directly. The extent of the influence can be gauged from statements such as the following by three heads of department (HODs) of accounting whom we interviewed:

It doesn't help to resist them [SAICA]. They have a complete stronghold on what happens at universities.

It's a prescriptive type of relationship between the profession and academe. SAICA is much more demanding than anybody else. Managing the SAICA programme is demanding and nerve-wracking.

I would say that 90% of my focus is on the CA [SAICA] programme.

The level of influence these statements suggest raise the following logical questions: How did SAICA establish its influence and how does it maintain its influence? What are the implications of this influence for the South African accounting academy? What are the broader implications for the accounting academy outside of South Africa?



We examine the first two of these questions by means of an analytic autoethnography, supported by publicly available information, such as policy documents and other documents, web sites, and published material, documentation we are able to gather as participants, and formal and informal interviews we conducted with academic managers.

Our findings show that the academics who lead university departments of accounting are primarily members of the profession. Their social identity is strongly influenced by their professional identity (as opposed to their organizational identity). This attitude is evident in the following statement by one of the HODs interviewed:

If someone asked me today to sacrifice my CA qualification or my PhD, I would give up my PhD any day.

It is clear that these profession-identifying academics create and maintain rules and structures within academe – rules and structures that suit the profession. Our focus on the creation and maintenance of rules and structures is informed by institutional theory. Suddaby and Viale (2011) posit that a key strategy the professions use to secure their status and survival is to colonize adjacent organizations such as the state, clients, and academe. This leads to the creation of new institutions. Lawrence and Suddaby (2006) theorize how these institutions are maintained. We synthesize the work of Suddaby and Viale (2011) and Lawrence and Suddaby (2006) into a single framework that explains how professionals create and maintain institutions in adjacent organizations. In particular, professionals use five activities to create and maintain institutions, namely first, opening uncontested space; second, populating the field with professionals with a strong professional identity; third, enforcing rules and structures; fourth, ensuring status for the profession's members through these profession-inspired rules; fifth, embedding and routinizing the profession-inspired rules and structures.

Our findings have implications for academia in cases where faculty members are also members of professional bodies, for example, in engineering and law faculties. The insights highlighted here may also be of particular interest to the USA, the UK and Australasian accounting academics, because the literature contains evidence of pressures from professional bodies in those countries (Cooper *et al.*, 2005; Hendrickson, 2001; Sikka *et al.*, 2007).

The paper starts with theory development and continues with a discussion of the role of universities in general, which we compare throughout our analysis with the contradictory taken-for-granted beliefs found among South African accounting academics. We describe our methodology and provide a brief description of South African CA training before we document the creation and maintenance of accounting academic institutions using our synthesized framework. We summarize our findings and then draw on our analysis in order to highlight our contribution before concluding.

Institutional theory and professional-driven institutions

In this section, we discuss the theory that provides the framework for our analysis. Institutional theory suggests that institutional pressures on organizations cause myths or certain ideas to be taken-for-granted (ideation), which leads to the adoption of formal rules and structures that provide organizational legitimacy (Meyer and Rowan, 1977; Scott, 2008b; Suddaby, 2010). These rules lead organizations that occupy a similar position in a given field to embrace similar structures and thus to become isomorphic

with their environment (Dacin, 1997; DiMaggio and Powell, 1983). Organizations sometimes continue to behave in inefficient ways (Suddaby and Viale, 2011) because similarity in structures legitimizes organizations in the symbolic rather than the material realm (Deephouse, 1996; Euske and Euske, 1991). Thus, an impressive downtown head office location has symbolic value, but may be operationally and financially less efficient than locating the head office closer to operations.

Traditionally, institutionalization provides a rationale for organizational isomorphism that cannot be explained by competitive pressures or efficiency motives (DiMaggio and Powell, 1983; Lawrence and Suddaby, 2006; Meyer and Rowan, 1977). Hence the focus has often been on how institutions shape the behaviour of organizational actors (Lawrence *et al.*, 2009). Institutional work redirects the focus of institutional studies by focusing on how action and actors affect institutions (Greenwood and Suddaby, 2006; Lawrence *et al.*, 2009; Powell *et al.*, 1999). Lawrence and Suddaby (2006, p. 215) define institutional work as “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions”.

Scott (2008a) posits that professionals play a critical role in institutional work because the entrenchment of professions in organizational fields results in the institutionalization of other entities. Abbott (1988) conceives these entities to be other professions, but Burrage (1990) includes the state, clients, academia, or any other organization with which professions exchange resources. Therefore, professionals influence institutions because of professionals' powerful, leading positions (Cooper and Robson, 2006). In the field of accounting, institutes of chartered accountants are particularly influential (Greenwood *et al.*, 2002).

Suddaby and Viale (2011, p. 3) propose four broad steps of professional-driven institution creation, namely, first, challenging the current order and opening “uncontested space”, second, populating the field with “new actors”, third, initiating new rules and standards that redefine existing boundaries, and fourth, conferring new “status hierarchies”. These “status hierarchies” are based on the prestige attached to professionals' training and employment (Hwang and Powell, 2009). An important strategy that professions use to secure their status and survival is to lay claim to adjacent organizations (Suddaby and Viale, 2011), such as academia.

We argue that Suddaby and Viale's (2011) theory is only valid when professions have a strong need to infiltrate adjacent organizations, and when they are able to populate these organizations with professionals with a high professional identification (the “new actors”) and a low organizational identity. In this way, a profession can create and maintain the rules and structures of the adjacent organization to the benefit of the profession. In our case, the accounting profession has created and now maintains rules and structures that suit the profession within academe.

These four steps deal with creating institutions. Although institutions, by nature, are associated with automatic regeneration, some form of maintenance of institutions is necessary, even for highly entrenched institutions such as democracy in the USA (Jepperson, 1991). The literature provides many empirical examples of the maintenance of institutions, which Lawrence and Suddaby (2006) categorize and summarize as enabling work, policing, deterring, valorising and demonizing, mythologizing, and embedding and routinizing. Enabling work refers to the creation of rules that assist, complement and support institutions (Lawrence and Suddaby,

2006). Enabling work can also take the form of agreements that clarify relationships “over boundaries, membership and behaviour” (Greenwood *et al.*, 2002, p. 62). It includes establishing authorizing agents to carry on institutional routines or divert resources (Lawrence and Suddaby, 2006). Policing refers to the role of enforcement, auditing and monitoring in maintaining institutions, while deterring refers to establishing coercive obstructions to institutional change (Lawrence and Suddaby, 2006). Valorising and demonizing relate to providing, for public consumption, positive and negative examples that show the normative foundations of an institution. Mythologizing implies maintaining the normative foundations of an institution by creating and sustaining myths regarding its history (Lawrence and Suddaby, 2006). Finally, embedding and routinizing ensure that institutions are maintained by becoming entrenched and by repetition.

There is some overlap between the activities required to create and maintain institutions, so we combine the work of Suddaby and Viale (2011) and Lawrence and Suddaby (2006) into a single framework. In particular, enabling work, policing and deterring as activities to maintain institutions refer to upholding the new rules and structures implemented in the creation of institutions. We call this combined category “enforcement of rules and structures”. Similarly, under the maintenance theory, the activities of valorising and demonizing, as well as mythologizing, ensure the continuation of the original conferment of new status hierarchies under Suddaby and Viale’s (2011) creation steps. We refer to this combined category as “ensuring status for the profession’s members based on profession-inspired rules”. Hence, we propose five categories in our combined framework of the creation and maintenance of institutions, namely, first, opening uncontested space; second, populating the field with professionals with a strong professional identity; third, enforcing rules and structures; fourth, ensuring status for the profession’s members based on profession-inspired rules; and finally, embedding and routinizing rules and structures.

In this case study, we show how the accounting profession has colonized the accounting academe in South Africa and how the profession has created and maintains institutions within academia. This analysis shows that the professional body’s institutional work is supported by the institutional work of the members of the profession in academia and leads to further insights.

The role of universities

Universities are involved in gaining knowledge (research) and imparting knowledge (teaching). In *teaching*, academics transform students from being uninitiated in a subject to having an understanding of the issues within and surrounding the subject (Watty, 2005). Principles and thinking skills are emphasized to ensure that students will be able to cope with new developments (Oliverio, 2004). Technical skills can be honed in practice (Albrecht and Sack, 2000). In *research*, academics examine the social consequences of accounting (Burchell *et al.*, 1980; Tuttle and Dillard, 2007), for example, by bringing new insights into the accounting choices exercised by accountants, managers, and regulators (Kinney, 2003), or into institutional structures in the profession (Cooper *et al.*, 2005). Scientific progress depends on the quality of critical discourse within a discipline, and research provides a forum for such a critical conversation (Reiter and Williams, 2002). The Association to Advance Collegiate Schools of Business (AACSB) asserts that scholarly inquiry is the differentiating factor



between institutions of higher education and training providers (AACSB, 2008). Thus, a university's reputation and societal impact depends on the pursuit of knowledge, including quality teaching and research.

Methodology

Case and context

We focus on the accounting academy (as the organization adjacent to the accounting profession) because prior literature has highlighted the tensions between accounting professional bodies and faculty (Albrecht and Sack, 2000; Sikka *et al.*, 2007; Williams, 2004). Conflict arises around curricula and examinations, and the influence of the profession on research. The accounting profession follows a narrow rules-based compliance philosophy in education (West, 2003), whereas universities generally follow a broader principles-based approach. Rules-based teaching focuses on how to *do* accounting, whereas principles-based teaching emphasizes how to *think, assess, and make decisions* about accounting.

The study focuses on the South African case for three reasons. First, a prior study (Van der Schyf, 2008) and our own observations suggest that SAICA's influence on accounting departments in South Africa is more heavy-handed and demanding than is typically observed in other countries. Second, the accounting academy in South Africa developed during a period of racial apartheid and international isolation. This period of isolation led South Africans often to shun outsider input and ideas in order to protect themselves. This quirk of history is likely to have led the influence that professionals could exert on academia to develop in a unique way. Therefore, we expect that, in South Africa, the professional-driven institutions are unique and easy to discern. Third, because we examine a phenomenon locally, we have the advantages of ease of access, reduced resource requirements, already established trust and rapport, and the fact that we do not need translation/interpreting (Karra and Phillips, 2008). Our immediate access, established trust and rapport, as well as our familiarity with local languages (including Afrikaans, one of the country's official languages used at many South African universities) and professional terminologies, are clear advantages.

We chose this case setting, not because the case is prototypical in a specific context, but because the case occupies an extreme property space (Lazarsfeld, 1937; McClelland, 1998; Siggelkow, 2007). Examining extreme cases can be helpful, because reasons for differences often only become clear at extremes (McClelland, 1998). The unique qualities of this extreme case makes this setting ideal for the purpose of theory building (Yin, 2003), "because the dynamics being examined tend to be more visible than they might be in other contexts" (Pratt *et al.*, 2006, p. 238). However, we do not follow a grounded theory approach. We contribute to the understanding and refining of existing theory on the creation of institutions (Suddaby and Viale, 2011) and the maintenance of institutions (Lawrence and Suddaby, 2006) by proposing an integrated framework, by providing empirical evidence, and by contributing additional insights (Pratt, 2009).

Data collection and analysis

We follow an analytic autoethnography approach (Fine *et al.*, 2009). Anderson (2006) identifies five key features of analytic autoethnography.



The first feature is “complete member researcher” status; in other words, the researcher is a complete part of the social world under study (Anderson, 2006, p. 381). Specifically, membership of a particular social group precedes the decision to conduct research on the group. We were both members of accounting academe before this study commenced. The catalyst for our study was an article published in the magazine of the professional body, SAICA, in which the Chief Operating Officer of SAICA laments the amount of time universities expect accounting academics to spend on research (Wadee, 2009a). This comment signalled possible differences between the values of universities and those of the professional body. This realization changed our own perspectives from merely being group members to adopting the cultural identity of researchers. This allowed us not only to record events we had experienced and conversations we had participated in since becoming researchers, but also to reflect on prior events. We spent a period of approximately two years, starting in October 2009, collecting data as analytic ethnographers. This included observations from our day-to-day experiences, as well as the collection and analysis of a number of documents of the following types: popular press articles, published profession-related articles, published academic articles, profession web site pages, academic and university web site information, correspondence between SAICA and universities, and historical documents and articles. In terms of the four categories of observer described by Gold (1958), namely complete participant, participant-as-observer, observer-as-participant, or complete observer, one of us can be best described as a complete observer and the other as a complete participant. Both authors have been members of the professional body (SAICA) and simultaneously South African accounting faculty members – the complete participant for seven years at the time of writing, and the complete observer for 12 years from 1993 to 2004. Since 2004, the complete observer has been an accounting academic in New Zealand.

The second feature of analytic autoethnography is analytic reflexivity. As a complete member researcher, as opposed to an ordinary participant observer, a researcher has more of an interest in the beliefs, values and actions of other setting group members (Anderson, 2006). In fact, “autoethnographic interrogation of self and other may transform the researcher’s own beliefs, actions and sense of self” (Anderson, 2006, p. 383). We found this to be true in our case. While we were immersed in the taken-for-granted ideas of the accounting academy in South Africa, our journey as autoethnographers transformed our own views of the status quo, especially those of the complete participant, who attended internal meetings and meetings involving SAICA as part of his day-to-day involvement as a faculty member in accounting. During these interactions, the complete participant became increasingly aware of changes in his views about the influence of the profession on the accounting academy. This sometimes led to role conflict (with his role as researcher), but as his position as an academic is his livelihood, he had to continue. He could sometimes share his views and let off steam with his co-author (now in New Zealand), who knows the pressures and the taken-for-granted views in the case setting very well. This process led to the complete participant’s gaining a sense of perspective and the complete observer’s gaining additional data and insight. Overall, a more balanced view emerged that could then be compared with practice elsewhere, and that has also been further refined through a process of peer review by both local and international reviewers.



The third feature of analytic autoethnography is that the researchers' own feelings and experiences are incorporated in the text and are considered important data for understanding the social phenomenon under review (Anderson, 2006). Such a process should be devoid of "self-absorbed digression" (Anderson, 2006, p. 385) and it is imperative that autoethnographers engage with others in the social worlds they are trying to understand. The fact that the researchers in this study occupy different roles (complete participant and complete observer) fostered helpful unique perspectives. It enabled us to check each other's analysis and adjust focus. This process was iterated throughout the data collection, data analysis, and write-up phases of the research. In addition, we compared our data and findings with written accounts and personal experience of the practice elsewhere in the accounting academic world to ensure that we included important points of difference in our analysis and did not over-emphasize certain issues because of our personal involvement. Specifically, the complete observer's personal experience of international settings includes an academic year of teaching and researching as a visiting professor at a highly ranked US university, seven years at a highly ranked New Zealand university, which maintains close ties with highly ranked Australian universities, and participation in research workshop presentations in Australia, the USA and Europe. In addition to the formal interactions described above, informal interactions with colleagues provided additional opportunities to gather information and check prior analyses. The South African-based author could do this on a daily basis, and the New Zealand-based author could do this on the six occasions he visited South Africa for short periods during the data gathering and analysis phases. The New Zealand-based author had various formal roles during these visits, namely research workshop presenter, co-author (on papers other than this one), research mentor, research supervisor, and lecturer on a taught Master's programme. Between these formal activities, there was ample time to interact with South African colleagues at work and socially, and these opportunities were used to check prior analysis. Finally, we received several rounds of feedback on our paper from both South African and international researchers. These feedback opportunities and critiques also led to numerous additions to the data and adjustments to the focus.

The fourth feature of analytic autoethnography is dialogue with informants beyond the self, in order to guard against "self-absorption" (Anderson, 2006). Analytic autoethnography is based on self-experienced evidence, but also reaches beyond it. In this regard, Anderson (2006) argues that in-depth interviews are a useful tool. As an additional step, once we had gained preliminary insights from our own observations and document analysis, we tested our own analysis by means of semi-structured interviews of HODs of fully SAICA-accredited university departments of accounting (13 HODs in total). During this phase of the data collection, the interviewer took the role of observer-as-participant. We approached all HODs by e-mail, requesting an interview. Ten of the 13 HODs agreed to be interviewed. The ten HODs represent universities that account for 80 per cent of the candidates who wrote the SAICA professional examination in 2009 and 85 per cent of the candidates who passed the examination during 2009. Due to geographical distances between the universities, eight of the ten interviews were conducted by telephone. The remaining two interviews were conducted at the respective universities by one of the authors. The interviews took between 50 and 95 min each, and were audio-recorded and transcribed. The

author also made additional notes regarding interviewees' comments and reactions. The questions were structured around the taken-for-granted beliefs that we had identified through the analysis of our observations, as well as the documentary evidence. We list the main themes explored in the interviews in Appendix 1. The analysis and coding of the interviews were simplified by the fact that we identified very specific themes to cover from our prior observations and subsequently, in the documentary analysis phase. Therefore, the interview data were already structured in a way that fitted our research design, theoretical approach, and identified issues. Thus, our approach with the interview data was not inductive, but deductive. Nevertheless, both authors performed an initial thematic analysis followed by comparison, and discussion and resolution of differences.

Accounting faculty members, including HODs, are generally aware of the amount of pressure that SAICA applies. In this sense, the interviewer and interviewee shared common ground. However, HODs are generally not critical of the direction SAICA expects departments of accounting to take and do not necessarily share the authors' questioning of SAICA's influence on academia. The interviewer did not reveal our critical views to the interviewees.

This triangulated research design increases the validity and reliability of our method, because we were able to check and recheck our data and analysis between three different sources (own observations and insights, textual, and interviews) (Yin, 2003). Thus, we were able to mitigate tendencies towards fundamental attribution error, inherent cultural prejudice, and self-fabrication (Woodside, 2010).

Finally, analytic autoethnography calls for a commitment to an analytic agenda. Anderson (2006, p. 387) uses the word analytic "to point to a broad set of data-transcending practices that are directed toward theoretical development, refinement, and extension". This distinguishes analytic autoethnography from evocative ethnography or first-person narratives. In our study, our own observations about the accounting academy in South Africa leads to a better understanding of broader social phenomena elucidated through institutional theory.

CA education and training in South Africa

In this section, we provide some preliminary contextual information. More detail is provided throughout the findings section to illustrate our analyses.

There is only one way to become a CA in South Africa: a candidate has to complete at least four years of study at one of the 13 SAICA-accredited universities, write the first professional qualifying examination of SAICA (QE 1) two months after graduating, enter into a training contract and work for a SAICA-approved employer for three years, and, during these three years, complete an advanced certificate provided by a single company, whose directors are university professors at two of the SAICA-accredited universities. In other words, it takes seven years to qualify as a CA, four at university and three in practice.

Students who are interested in pursuing an academic career are able to spend their first year of work at a university, but they still have to enrol in an advanced certificate. After the first year, they have to complete two years of a training contract at a non-academic SAICA-approved employer.

CA degree programmes typically consist of a three-year Bachelor's degree, followed by a one-year Honours degree. These degrees typically consist of prescribed course



subjects, which implies that students have no choice regarding the courses included in their degrees. SAICA practically specifies the content of these courses, as it publishes the detailed syllabi that accredited universities have to follow. These syllabi are detailed to the level of referring to the specific paragraph numbers in the International Financial Reporting Standards (IFRS) and sections in tax legislation to be covered. Universities have little or no discretion in setting course content. Non-CA business degrees in South Africa follow the British/Australian pattern of a three-year degree in which some core courses are compulsory and the rest, including majors, are open to choice.

SAICA's accreditation criteria require a sufficient number of suitably qualified staff members. As most universities mainly employ CAs to teach SAICA-accredited programmes, this suggests that SAICA enforces the employment of CAs through its accreditation and monitoring mechanisms. SAICA's education fund also provides direct subsidies (called subventions) of academic salaries to assist universities in attracting and retaining lecturers. These subsidies are not available to academics who are not involved in the CA programme. Hence, CA academics who are involved only in non-CA activities in a department, such as graduate programmes, supervision and research, do not receive any subvention. The education fund is funded through levies from training providers, mainly the "big four" accounting and auditing firms. At each university, a committee that includes a SAICA representative decides on the distribution of the subventions to individual CA academics. Although subventions are not part of the employment contracts between the universities and academics, CA academics are well aware of this incentive and the fact that they are entitled to it. While the allocation of subventions is contingent on the university's performance in QE 1 and the staff member's status and performance in the CA programme, the subvention often forms part of negotiations when new appointments are made.

Findings

This section consists of two sub-sections. First, using our own synthesised framework, derived from Suddaby and Viale (2011) and Lawrence and Suddaby (2006), we trace the historic development of institutions in the South African accounting academy and show how profession-inspired institutions were created and are now maintained. Second, we extend the theory by showing that the combined institutional work of the professional body and professional actors within academia result in institutions that do not support university values. Our study is the first to synthesise the creation framework of Suddaby and Viale (2011) and the maintenance framework of Lawrence and Suddaby (2006), and in addition, our study is the first to provide empirical evidence from a single case study to investigate both the creation and the maintenance of profession-inspired institutions.

The creation and maintenance of profession-inspired institutions in academia
Professionals open a new uncontested space. Suddaby and Viale (2011) posit that, as a result of their status and power, professionals are able to exert pressure on adjacent organizations to expand their jurisdictional boundaries, challenging existing boundaries and creating new uncontested space.

The accounting profession developed throughout the 1800s in Scotland and England and took advantage of the audit opportunities created by successive

Companies' Acts (Sikka and Willmott, 1995). English Companies' Acts were invariably followed by similar legislation in Southern Africa. In 1904, the Transvaal Society of Accountants was incorporated, followed in quick succession by accounting societies in the other three provinces that would form the Union of South Africa after 1910. During 1921, the four provincial societies established a joint board to provide for uniform admissions, examinations and regulations (Kritzinger, 1991; Noyce, 1954). The four provincial societies were united under the umbrella of SAICA in 1945 (at that time known by a different name). Until the 1950s, accounting education was provided mainly by technical colleges and via correspondence schools (Noyce, 1954). In 1950, the profession entered into an agreement with universities in terms of which specified university examinations would be accepted *in lieu* of intermediate requirements, and SAICA would focus on the Final Qualifying Examination (Kritzinger, 1991; Noyce, 1954). Through this agreement, the profession challenged the present order and opened up an "uncontested space" in academia. This is a significant event, as accounting was not previously offered at universities. We find this event to be consistent with Suddaby and Viale's (2011) first step of professional-driven institution creation.

Thereafter, many universities offered a four-year accounting course often consisting of a three-year bachelor's degree followed by a one-year Honours degree (Deloitte, 2006; Van der Schyf, 2008). The incorporation of CA education into universities' programmes was initially controversial in South Africa, because vocational training "had no academic standing" (Kritzinger, 1991, p. 36) at the time. Nevertheless, the profession was successful in moving its professional training into universities and thereby taking advantage of state-subsidized university training.

Today, SAICA has 29,814 members (SAICA, 2010). It calls itself "South Africa's pre-eminent accountancy body" (SAICA, 2009b), and emphasizes its international links, including membership reciprocity (SAICA, 2009e; Wade, 2009b).

The new space is populated with professionals with a strong professional identity. Suddaby and Viale (2011) argue that the second step which professionals use to restructure institutions is to populate the social space they open up with new categories of legitimate social actors.

South Africa declared independence from Britain and formed an independent republic in 1961, among other reasons, because of pressure from overseas relating to the racial tensions in South Africa at the time. These racial tensions led to ever-increasing international pressure and isolation, and bred an attitude of self-reliance among South Africans. South African society thus went through a phase in the 1970s and 1980s where the predominant belief was that the country had to find its own solutions to problems without consulting outsiders – its citizens adopted what has been called a "laager mentality". During this period, SAICA strengthened its relationships with universities. In this, SAICA had a free hand, because there were no alternative professional accounting bodies. Foreign professional bodies had not entered the local arena, or, if they had, they maintained a low profile, because association with South Africa was frowned upon.

Internationally, the demand for accounting training at universities increased rapidly during the 1970s and 1980s. While UK universities employed academically qualified academics in their departments of accounting during this period of expansion (Annissette and Kirkham, 2007), South African universities employed CAs, mostly without higher degrees, entrenching SAICA's foothold in universities and populating



the “uncontested space” created in the 1950s, which corresponds with Suddaby and Viale’s (2011) second step of professional-driven institution creation. SAICA professionals could then do institutional work within academia. SAICA members remained dominant in academic departments of accounting throughout the 1990s, when the South African political landscape changed dramatically. During this period, SAICA also managed to realign its political connections and managed to remain the dominant accounting association; for example, SAICA still monopolized the audit function and thus remained dominant in setting educational requirements[1].

Professionals enforce rules and structures. A key mechanism for professionals to shape their own professional projects is by promulgating new rule systems, ostensibly in the broader social interest (Suddaby and Viale, 2011). The professionals who populate the new space typically design the new rules to their own and to the profession’s advantage. This serves to consolidate the profession’s power and legitimacy through the mechanism of the professionals’ being the exclusive interpreters of the new rules (Suddaby and Viale, 2011). Professionals maintain the rules and structures through enabling work, policing and deterring (Lawrence and Suddaby, 2006).

We argue that the legal status indirectly given to SAICA to accredit universities resulted in the creation and maintenance of new rules and structures within academe. In order to be permitted to act as an auditor in South Africa, an individual must register with the Independent Regulatory Board of Auditors (IRBA). IRBA, whose board consists mainly of CAs, is legally required to accredit professional bodies to provide the training required to become a Registered Auditor. Currently, SAICA is the only accredited provider, and SAICA in turn accredits universities to provide technically driven training. In this manner, other professional bodies are shunned and SAICA’s influence on universities is maintained.

According to our observations, the very onerous accreditation process ensures compliance with all SAICA’s training rules, including SAICA’s very detailed prescriptions regarding syllabus content, as well as SAICA’s requirement that CA-qualified academics teach the CA programme. These are examples of SAICA’s recreation of the boundaries of the field of accounting academe, but also of methods to maintain the institution. SAICA is aided in the enforcement of these accreditation rules in universities by receptive CA professionals within academia. SAICA believes that university accreditation “guards against any slippage of standards” and maintains that accreditation ensures that universities allocate appropriate resources (SAICA, 2009a, d).

The belief that SAICA accreditation is essential is a cornerstone of HODs’ belief system. None of the HODs we interviewed would even consider ending SAICA accreditation. One said:

No, under no circumstances would we consider giving up our accreditation. I mean, without accreditation there is no department of accounting. It is obvious to me.

Accounting academics take the need for accreditation for granted, therefore SAICA requirements predominate in HODs’ strategic thinking and determine the management time spent on these requirements. One HOD responded:

I would say that 90% of my focus is on the CA program. It is far more complex, you know. The Master’s programme essentially runs itself. It is the SAICA programme where there is constant change.



Several rules and structures are implemented in departments to maintain accreditation. SAICA's monitoring visits are taken very seriously and the extensive documentation required for these visits is prepared well in advance. According to our observations, faculty members are briefed on the visit and all possible measures are taken to show that the accreditation criteria are being met or exceeded. Because the monitoring report is addressed to the university principal, departments take great care to avoid negative comments, except comments about the scarcity of CA faculty members and the need for better rewards. As one HOD stated:

It is a ridiculously onerous process to be accredited and to remain accredited. I don't think others realize the extent of the requirements to remain accredited.

The formal structures that departments implement around the accreditation process and the perceptions around the power and importance of the accreditation review committee maintain SAICA-inspired institutions. In fact, our observations suggest that SAICA's demands are discussed in committee meetings and in departmental meetings on an ongoing basis. The validity of SAICA demands are taken-for-granted and only the issues around the efficient implementation thereof are considered, as typified by the following remarks by HODs in response to being asked how much time was devoted to implementation versus challenging SAICA demands:

Mostly implementation. One must take into account the prestige associated with the CA programme, so it is important to manage the relationship with SAICA.

It doesn't help to resist them [SAICA]. They have a complete stronghold on what happens at universities.

Although there are typically more non-CA students who study accounting as a university module, the needs of the CA-stream predominate managerial thinking – one HOD explained:

CA education is the main focus of the department. The other programmes in the department are secondary.

The monitoring of accreditation criteria ensures the maintenance of SAICA-inspired institutions, because the need for accreditation is taken-for-granted and therefore academic departments ensure that they implement recruiting and other structures that satisfy the accreditation requirements.

Mechanisms are also in place to deter de-accreditation. A journalist has reported that the existence of departments of accounting in South Africa would be in serious jeopardy if they were not accredited with SAICA (Serrao, 2008). The departments would struggle to attract students because there is no alternative route to becoming a CA(SA), other than through a SAICA-accredited university, and therefore CA students would have to go elsewhere if a university lost its SAICA accreditation.

During 2008, SAICA announced to the media that it was considering withdrawing the accreditation of one of the leading universities if SAICA's ultimatum regarding dedicated academic staffing was not met (Blaine and Temkin, 2008). The following day, the University issued a media response (Carte, 2008). This rapid public response in acquiescence of SAICA's demands illustrates that universities regard SAICA accreditation as important to their reputation.



The threat of withdrawing accreditation is clearly an effective deterrent that maintains SAICA-inspired institutions in academia. The consequences of de-accreditation would be the loss of additional courses and the loss of lecturers put in place to provide CA training, leading to a radical restructuring of faculty, course content and the number of courses offered.

The threat of losing accreditation also features in the social media. The accreditation of the University of the Western Cape (UWC) was recently at risk. On 19 December 2011, an academic at UWC tweeted “After much difficulty [arguably with SAICA compliance] UWC remains accredited for 2012” (https://twitter.com/#!/saica_ca_sa).

Ensuring status for the profession's members. Professionals are able to create institutions not only because of their expert knowledge, but also because of their skill in manipulating the social order, rhetoric, and categorization strategies. Professionals use persuasive speech or rhetoric to shape the social order, and they classify rules as legitimate/illegitimate. Such categorizations influence the social order and status hierarchies (Suddaby and Viale, 2011). The new social order and status hierarchies are maintained through valorising and demonizing, as well as mythologizing (Lawrence and Suddaby, 2006).

In this section, we first show that the CA designation is highly sought after in the business community; second, that this professional designation is equated to research-based qualifications within accounting academe; third, that accounting academics derive substantial financial benefits over other faculty members as a result of their professional association with SAICA; fourth, that SAICA uses other mechanisms of valorising and demonizing.

First, the CA(SA) designation is highly sought after in the business community – 19 per cent of all business job advertisements specify the CA(SA) designation as a prerequisite for potential appointment (SAICA, 2009a). SAICA has also aligned itself with well-recognized international bodies such as the International Federation of Accountants (IFAC), the Eastern Central and Southern African Federation of Accountants (ECSAFA) and the Global Accounting Alliance (GAA). These SAICA successes are legitimizing and contribute to the pressure on universities to accept SAICA's views and requirements. Our discussions with accounting academics, all of whom are themselves products of the SAICA education system, show that they feel they contribute to the success of the profession. In our interviews, half the HODs said that SAICA affiliation was more important to them than their university affiliation, whereas the other half said that the two are complementary. None of the HODs said that his or her university was the more important affiliation. This provides evidence of HODs' strong professional identity and weak organizational identity. You may recall from the introduction that one of the HODs went as far as to say:

If someone asked me today to sacrifice my CA qualification or my PhD, I would give up my PhD any day.

Second, as a result of these status differences and the perceived need to ensure that students do well in the professional examination (QE1) (which is scheduled directly after students complete at least four years at an accredited university), differential appointment, promotion, and remuneration policies apply to academics involved in CA teaching. These differential policies reinforce and maintain new social hierarchies that



favour professionals. The CA qualification is generally seen as an important distinction, even among academics in other fields. This publicly valorises academics with a CA qualification. By contrast, at US universities, of the three main factors involved in promotion and tenure decisions, namely research, teaching and service, publishing research is the most important factor for research-oriented universities, and it is equal to teaching at many teaching-focused universities (Glover *et al.*, 2006).

According to our discussions with university administrators (other than HODs), they take it for granted that staff members who are CAs(SA) should receive preferential treatment and additional financial rewards, regardless of their research output. At most universities, a CA qualification is sufficient for appointment at the senior lecturer level, in other words, slightly above the assistant professoral level in the US. Thus, young CAs with an Honours degree (they have a total of four year's university education) and no publications are routinely appointed at the senior lecturer level when entering academia from the profession. By contrast, usually, a PhD is required by other university departments for appointment as a senior lecturer, and sometimes even at the level of lecturer. Differential promotion policies also apply. The differential treatment of CAs is sanctioned at the university level and generally accepted as necessary by academics in other departments. As one HOD explained:

We only appoint CAs. For us there is really only one standard.

For further evidence, refer to Table I for relevant data obtained from a leading South African university. The table shows that accounting academics at the higher levels have fewer academic qualifications compared to academics in both other departments in the same faculty and a comparable department in a different faculty.

SAICA provides information about the qualifications of academics involved in the CA programme at the 13 accredited universities, demonstrating the isomorphic appointment and promotion policies, such as an Honours degree (together with SAICA membership) is mostly sufficient for appointment at the senior lecturer level; 60 per cent of full professors and 82 per cent of associate professors in departments of accounting do not have a PhD, but the majority of accounting academics are SAICA members (SAICA, 2009a). Note that even the universities' differential financial rewards and promotion rules for CAs result from SAICA's pressure on universities, exerted through the accreditation process to provide CA-qualified lecturers.

Third, CA academics derive financial benefits over faculty members in other fields. With regard to financial status, Mitchell and Mickel (1999) review the literature on financial rewards and emphasize the social importance of such rewards and their use to recognize and reward accomplishments, and engender status and respect from others. Agency theory assumes that financial rewards motivate and change behaviour, and management incentives research provides evidence of this. The SAICA-derived direct and indirect financial rewards for CA academics ensure that CA academics are held in high regard among accounting academic staff, which this valorises the CA qualification over qualifications that are earned based on research output.

In addition to the differential appointment and promotion policies, universities often offer scarcity allowances to CA academics over and above the normal salary scales, again regardless of their research performance. SAICA's education fund also provides direct subsidies (called subventions) of academic salaries to assist universities in attracting and retaining lecturers. Substantial amounts are distributed to universities

	Accounting	2006 Business school average excl. accounting department professionals	Department in different faculty educating professionals	Accounting	2007 Business school average excl. accounting department professionals	Department in different faculty educating professionals	Accounting	2008 Business school average excl. accounting department professionals	Department in different faculty educating professionals
<i>Research</i>									
Research output per academic (refereed papers with proportional credit for co-authoring)	0.06	0.49	1.45	0.02	0.56	1.59	0.1	0.5	0.84
<i>Percentage of academics with</i>									
A PhD degree	0	51	60	4	44	79	3	44	67
A Master's degree	21	36	40	22	40	21	24	38	33
<i>Percentage of academics at the level of</i>									
Full professor	0 ^a	19	13	4	18	21	0 ^a	14	13
Associate professor	8	13	20	9	13	21	10	13	27
Senior lecturer	58	18	47	57	17	43	59	19	33
<i>Teaching</i>									
Full-time equivalent (FTE) student to academic ratio	30	28.4	17.9	27.9	24.4	23.8	26.4	25.6	19.4

Note: ^aSouth African universities often promote Chartered Accountants without PhD qualifications to the level of associate professor, but promotions to the professorial level are less common

Table I.
Personnel and
performance comparison
between an accounting
department and other
academic departments at
a leading South African
university

for onward distribution to individual CAs who teach the CA programmes. The direct SAICA subsidies form a large percentage of total compensation for some CAs. HODs regard this as important, as exemplified by these two quotes:

I think it is material. I have a list of five things that should not go wrong and one of them is a reduction in the subvention amount.

It is important, because when we make decisions people are always concerned how it will affect their subvention.

Academics can also derive substantial income through involvement in SAICA initiatives. For example, after the professional examination (QE1), all candidates must sign up for a three-year training contract with a SAICA-accredited employer. During the second year of the training contract, trainees have to obtain an Advanced Certificate offered by only one SAICA-accredited company, whose directors are all professors at SAICA-accredited universities.

Fourth, we found further supporting evidence of valorising and demonizing. Both Power (1991) and McPhail (2001) highlight the importance of examinations in shaping the belief systems of individuals. According to our observations, the QE1 has become extremely important for both students and staff. Students see it as a critical, and often insurmountable, hurdle to qualification. SAICA publicly announces the performance of each university in this examination in the form of a league table, including the number of students and pass rates, as well as the names and university affiliation of the Top 10 candidates. These statistics are sent to the press, the universities, audit firms, and other firms where trainee accountants work, and the statistics are also placed on SAICA's web site in the league table format. This league table emphasizes universities' relative performance, exerting pressure on the universities to be ranked among the top performers each year, not to mention valorising top performing universities and demonizing the ones ranked at the bottom. The competition amongst universities to manage this performance measure is fierce. According to Van der Schyf (2008), it is common knowledge that alumni's performance in the professional examination determines the prestige of a department of accounting. Additional status is gained if universities maintain good pass rates and pass numbers in the QE1, with some of their alumni ranked among the prestigious "Top 10" candidates. The amount of subvention that is allocated to a university by SAICA depends largely on the performance of the university's graduates in the QE1 professional examination. Departments fear that poor performance in the QE1 will lead to lower student numbers, a lack of support from the profession, and reduced subvention funding. For example, two of the HODs we interviewed said:

It is an important day for the department when the results are released. It is so important because one is measured against it and there is a press release.

What is important for the survival of our department is accreditation and acceptable results in QE1.

Academic departments implement valorising structures around the release of the QE1 results, such as scrutiny of the results and the identification of any positive aspects to emphasize in internal faculty communications, press releases and in discussions with students, former students, parents, employers, deans and others within the university.



Academics are valorised through appointments, promotions and remuneration that are influenced by the need to ensure continued good QE1 results or improvements, as opposed to scholarly activity such as research.

This method of dealing with the SAICA examination results takes for granted the importance of the SAICA examinations, and channels discussion toward exploring ways to improve the examination results, in other words, managing the league table better instead of facilitating better learning (Tsoukas, 1997). Thus, discussion, assessment, and criticism of other aspects, such as research output and other aspects of teaching, are de-emphasized.

Finally, the media demonization of one of the leading universities when SAICA threatened to withdraw accreditation that we described above is an example of a more *ad hoc*, but nevertheless highly effective, mechanism to maintain SAICA-inspired academic institutions.

Embedding and routinizing. This method of maintaining institutions relates to ensuring that the normative foundations of an institution are routinized into daily activity. In our case, we identified technical teaching, at the expense of research, as a key routinizing element ensuring the maintenance of profession-inspired institutions, that is, *how-to-do* teaching (professional values) instead of *how-to-think* teaching (university values).

SAICA's education committee defines the educational syllabi, and accredits and monitors university programmes (SAICA, 2009c). Six members of this committee are accounting academics. While accreditation is also found in other countries, SAICA accreditation is uniquely detailed and onerous. Departments have to structure their courses and course content to follow the accreditation criteria to the letter. The syllabi are so detailed that there is practically no room in the degree programme for any variation. For example, when asked whether accounting departments include an accounting theory course in their SAICA programme, two HODs said:

No, we don't, the programme is already too full.

No, we do not do anything extra, because we do what is in the [SAICA] syllabus.

QE1, the professional examination, consists of two five-hour papers on consecutive days written two months after a candidate's completion of four years of university study, so universities are measured by their students' QE1 results. SAICA publishes detailed syllabi for each subject examined in QE1. For example, the SAICA syllabus for financial accounting is prescriptive and focuses exclusively on the technical content of all IFRS, resulting in an extremely detailed and technically oriented syllabus. The technical nature of QE1 necessitates a technical treatment at universities in order to prepare students adequately, because the examination takes place immediately after university graduation. The detailed technical nature of the SAICA requirements far exceeds the content of accreditation criteria and textbooks elsewhere in the world. In evidence, we reviewed the content of financial accounting questions in the 2005-2009 QE1. We found that technical aspects, such as bookkeeping, predominate. The requirement to think through accounting issues and the societal impact of accounting decisions is absent.

The significance of the QE1 for both students and universities, as our observations reveal, has resulted in "teaching to the test" and in embedding and routinizing SAICA-inspired teaching institutions into the day-to-day lives of accounting



academics. The 13 SAICA-accredited universities all follow the SAICA syllabus to the letter and emphasize technical aspects, virtually ignoring any broader, research-led, fundamental, or conceptual accounting issues. For example, one HOD said:

The reality is that the manner of assessment in the QE1 has a huge influence. Students are trained like race horses – you need to know these IFRSs. The reality is also that students that are trained like race horses pass the QE1.

In essence, a key academic function, the development of accounting curricula, has been handed over to the profession, while university assessment mimics the SAICA examination. While SAICA, like many other professional bodies elsewhere, may publicly claim that it wants graduates who have critical thinking skills, the manner in which its prescriptive syllabi and assessment is enforced has the opposite effect.

Olivier (2008), a South African philosophy professor, notes that in accounting there is a narrowing down of the function of a university. British academics are critical of the “state of accounting education” in South Africa, describing the hiring of CAs(SA) as academics as a “conservative loop”, resulting in neither teachers nor students being exposed to or capable of critical, independent reasoning (Gray and McKernan, 2000, p. 10). In their view, the absence of critical thought implies that universities are not educating students at all, but are “simply inculcating them into the current conventional ways of accounting practice” (Gray and McKernan, 2000, p. 10).

Accounting academics do not challenge the status quo, because teaching in this way has been embedded and routinized into academics’ daily lives. In fact, accounting faculty members are involved in SAICA syllabi committees and in setting questions for QE1, showing that SAICA’s influence on teaching results from the joint work of SAICA and professionals in academia.

We have mentioned the lack of emphasis on and the lack of incentives to do research. SAICA syllabi do not call for and leave no room for research. This attitude is embedded and routinized within accounting departments. The basis for the allocation of SAICA’s subventions also incentivizes QE1 result improvements. Table I shows that South African accounting departments typically have a lower research output per academic than other Business School departments.

Evidence suggests that both SAICA and institutional workers in academia (CA academics) undermine research. This provides novel insights, showing how professionals work towards the goals of their professional body, even though the effect thereof may run counter to traditional university values. Evidence of SAICA’s undermining of research can be found in a recent article in SAICA’s monthly magazine, distributed to all SAICA members and trainee accountants, where SAICA’s Chief Operating Officer comments that the “perception is that time spent on research benefits the university but detracts from the time that could otherwise have been allocated to qualifying a greater number of students” (Wadee, 2009a, p. 4). He adds that the requirement to do research:

[...] is a phenomenon that is negatively impacting the profession, because the research requirement is driving lecturers out of academia; lecturers who would have otherwise stayed on board simply for the gratification they derive from imparting knowledge to future generations. As CA(SA)s, for them research is alien; something for which they feel little passion or concern” (Wadee, 2009a, p. 4).



It is also telling that SAICA does not have a research funding scheme for academics similar to that of organizations such as the New Zealand Institute of Chartered Accountants (NZICA). These messages reinforce the view among South African CA teachers that SAICA teaching is beneficial for their financial and career prospects, whereas research is irrelevant. For example, an accounting professor at a leading university comments:

Teaching professional accounting in a research-led university is not a comfortable fit – developments of new ideas in financial reporting generally do not take place in the academic environment and generally do not get communicated through peer reviewed journals.

Academics are then faced with the choice of researching a specific topic to get published in a journal which is unlikely to make a major contribution to the development of knowledge in their field, but is likely to get them promoted. A far more useful way of influencing the outcome of developments of financial reporting is to monitor what is happening in the development of standards at whatever level is possible (Watson, 2010).

Thus, both professionals in academe and the professional body maintain institutions not aligned with the values of the accounting departments and the broader tertiary institution.

Given that most South African accounting academics are themselves products of the SAICA-dominated paradigm, it is not surprising that they lack research skills. Studies show that about three quarters of South African accounting faculty members believe they do not have enough time to do research, 66 per cent feel that research is not worthwhile, 89 per cent respond that their CA training did not prepare them for research (Niewoudt and Wilcocks, 2005), they spend 78 per cent of their time on teaching and only 5 per cent on research (Niewoudt *et al.*, 2006). Accounting academic teaching loads in South Africa are about the same as those in Australia, varying between 65 and 130 contact hours a year, but there is a belief in South Africa that more preparation hours are needed to satisfy the technical teaching requirement (Watson, 2010). This is often used as a reason not to do research. In reality, academics are likely to work fewer hours, and some do consulting, write textbooks or get involved in SAICA projects.

In a study which ranked countries based on accounting research output, South Africa's sub-par performance was evidenced by a ranking of 33rd, with 2.67 articles appearing in 24 leading accounting journals over the period from 1991 to 2005, measured as the weighted total number of articles over the period (Chan *et al.*, 2007). The first six countries, in order, were the USA, the UK, Australia, Canada, Hong Kong, and New Zealand (Chan *et al.*, 2007).

The fact that CAs without post-graduate qualifications or research output are often appointed at the senior lecturer level acts as a disincentive to engage in research. First, because they are appointed at a senior level without a research record, they do not feel the need to do any research, and, second, they do not acquire research skills at a lower academic level or through a PhD programme, and are later embarrassed to make their inexperience apparent by starting to conduct research. By contrast, some Australian academics also enter academe from the practice without any research output, but these appointments are typically at the tutor or lecturer levels (Irvine *et al.*, 2010). When asked about the number of PhD student enrolments per year, one HOD said:

Our doctoral programme is very unsuccessful. It seems that there is just no desire with the accountants in South Africa to study towards a PhD. Even amongst the accounting academics, there are few who can think beyond the box.

We questioned whether the joint forces of CA academics and SAICA are responsible for the relative lack of research in accounting academe in South Africa or whether there is, first, a general lack of research in South Africa, and/or, second, a lack of research in highly professionalized academic departments. We thus obtain research output data from a leading South African university and compare accounting research output with research output in the rest of the business school, as well as with a highly professionalized field/department outside of the business school (refer to Table I). The table shows that the rest of the business school outperforms accounting by a factor of 4 and that the other profession-driven department outperforms accounting by even more. In further evidence, during the 1990s, the University of Pretoria had two departments of accounting: one for the CA programme and the other for non-CA students. The non-CA department, not burdened by SAICA directives, produced a higher research output than the current combined output, even though the number of accounting academics has more than doubled since the two departments were amalgamated in 2001. We suggest that the non-CA department of the 1990s could not derive legitimacy from a link to SAICA and therefore felt a greater need to meet normal university requirements.

Table II summarizes the profession-inspired pressures we regard as most important in maintaining institutions in academe, and provide additional case evidence, namely SAICA's accreditation of universities, the financial rewards SAICA channel towards CA academics, and the method SAICA uses to disclose the results of its professional examination in the form of a university league table.

The embedding and routinizing institutions we identify here, namely technical teaching and the de-emphasis of research, can also be regarded as the ultimate effects of SAICA's influence on academe.

Discussion

Summary of findings

The accounting profession gained a foothold in the universities in 1951 when an agreement was reached that university degrees would substitute for intermediate professional examinations and that the profession would focus on the final professional examination. During the 1970s, university accounting departments rapidly increased in size by employing professionally qualified teaching staff. The predominant accounting professional body, SAICA, tightened its accreditation requirements and procedures during and after the 1980s. University accounting departments implemented and now maintain rules and structures to accommodate SAICA requirements, because the accounting academic managers are themselves CAs with strong professional identities, and they derive their status and financial benefits from their association with SAICA. A key element of the maintenance of these profession-inspired institutions in academe can be classified as the embedding and routinizing of institutions. Technical teaching and a lack of research are now embedded and routinized institutions in South African academic accounting departments. These institutions are not always the norm in accounting academe elsewhere, nor are they the norm in other South African university disciplines.



Profession-inspired pressures	Taken-for-granted "truths" held by academics	Evidence	Additional typical interview quotes	Institutions not aligned with university values
Accreditation	SAICA accreditation is essential for the success of an academic accounting department	Own experiences Interviews with HODs Statements on web sites Statements in the press	"The primary function of a department of accounting is to provide CA education. While research is important in an academic environment, in my view it is secondary to the professional training. One can survive without research, but one cannot survive without accreditation" "My personal feeling is that there are substantial benefits to accreditation and therefore I think one should comply with the requirements" "I would think that within the South African context any HOD would protect the SAICA accreditation" "We believe that our role within this department is to produce CAs. I mean to let accreditation lapse, we wouldn't be doing what we believe we should be doing"	Accounting is not nurtured as an academic discipline, because the curriculum is already filled with the technical detail prescribed by SAICA
Financial rewards	SAICA subsidies are essential for the efficient staffing of academic departments of accounting	Own experiences Interviews with HODs	"We have special salary scales for the Department of Accounting" "It [the subvention scheme] is hugely important"	Accounting "academics" do not pursue research and do not nurture the discipline, because their status and financial success depends on SAICA-related teaching
Professional examination results	A good showing by our students in the professional examination is essential for the success of the department	Own experiences Interviews with HODs Statements in the press	"Managing the SAICA programme is demanding and nerve-wracking, because they set goals in terms of pass rates which place a lot of pressure on the department" "It [QE1 results] is important, the profession uses the results to evaluate the operation of the university"	Accounting academics spend disproportionate resources on the pursuit of good professional examination results, i.e. technical teaching

Table II.
Important institutional
maintenance work

Alternatives include principles-based teaching, research-based teaching, emphasizing the discipline's social impact and implications in both teaching and research, research into the role of the profession, regulation, accounting choice, etc.

Key insights and contribution

The analysis of the professional-driven creation and maintenance of institutions in academia above led to a number of insights. Our case shows that professional-driven institution creation and maintenance in academe can lead to professional-type teaching and to a reduced emphasis on research. This occurs because academic managers who are members of the profession identify more closely with the profession than with their university, and this influences their institutional work when they maintain profession-inspired institutions in academe. Specifically, how-to-do teaching and a lack of research focus (aligned with professional needs) influence the development of accounting as an academic discipline. An important point to bear in mind is that these profession-inspired institutions are unlikely to be challenged, because the managers who are members of professional bodies, as experts, will defend their own institutional work. Moreover, because of their expertise and status, their arguments in defence of activities that do not accord with the idea of a university are likely to succeed. However, upon closer inspection, it may become evident that both the institutions and the arguments used to defend these institutions are not aligned with the organization's (academe's) core values. Specifically, academic managers, who are members of the profession, defend their institutional maintenance on the basis of the provision of the additional resources in the form of additional student numbers and the status provided to the university by its association with the profession. These additional resource arguments tend to be based on myth, but not on the university's core values. Myths tend to centre on the argument that student numbers will decline significantly with a loss of SAICA accreditation. Universities' core values emphasize knowledge creation and dissemination and are not necessarily dependent on professional endorsement – the best universities in the world are not regarded as the best because of professional endorsement. Managers' defence of the institutions they create and maintain makes it hard to recognize profession-inspired institutions that run counter to university core values. The waters are also muddied by the fact that universities tend to use business schools, where accounting is located, to subsidize the natural sciences. This makes it more likely for university authorities to buy into arguments that emphasize financial considerations rather than development of a discipline. Arguments against these professional institutions therefore need to challenge the underlying professional assumptions that serve as their basis for any chance of success. It is worth noting that such cross-subsidization considerations have not insulated business schools elsewhere against the pressure to “publish or perish” (Hopwood, 2008), or against the pressure to ensure that graduates display people skills, communication skills and critical thinking skills (Albrecht and Sack, 2000). These two points further emphasise the uniqueness of the South African situation and raises the question whether this situation is sustainable.

While we view our case through the lens of institutional theory, our findings also have implications for the literature on academic identity. An important element of this literature is the notion of “disciplines” and the acknowledgement that academics are members of disciplines. Disciplines are legitimate academic fields of knowledge that are supported by an institutionalised infrastructure capable of conserving the



boundaries of the discipline and developing the body of knowledge in that field (Richardson, 2008). An important characteristic of disciplines is that they go beyond institutional and geographical boundaries (Becher, 1994). Becher and Trowler (2001) argue that academic disciplines are “tribes” which protect their “territories” fiercely, even within the same organization. An important finding from our case study is that, despite the importance of research for the survival of a discipline, South African accounting academics generally do not engage in research, or when they do, often engage in research only at a very low level. Our findings therefore not only suggest that CA academics do not identify with their organizations, but also that they do not identify with their academic discipline. CA academics identify more strongly with their profession.

Strategies to challenge profession-inspired institutions

SAICA's influence appears to be overwhelming, but may in fact be subject to change, given appropriate conditions. The taken-for-granted beliefs central to the maintenance of the profession-inspired institutions may be myths (“truths”). We argue that it is not the mere fact that these beliefs are taken-for-granted which make them myths, but also the fact that other beliefs exist which are more closely aligned with the idea of a university. We provide arguments and evidence in support of this suggestion below. If academics realize that (some of) their beliefs regarding SAICA are mere myths, this realization alone should start to influence their relationship with SAICA. In addition, we provide specific thoughts on changing the belief system.

Accreditation myth. The taken-for-granted belief that SAICA accreditation is essential for survival may be a myth, as the demand for university education is not determined by universities' alliances with professional bodies, and non-accredited departments do survive. If university education was not a requirement to become a CA, many prospective CAs would still opt for a university education before pursuing the CA qualification. Evidence that accreditation is not needed for survival and success is provided by the University of Pretoria's 1990s experience, when there was one department of accounting for the CA programme and another for non-CA students. Both departments thrived in respect of student numbers and, currently, there are only approximately 600 CA students in the first year, compared to 2500 non-CA accounting students. These numbers suggest that a department can flourish without SAICA accreditation. Similarly, leading UK universities, such as Oxford and Cambridge, are not formally accredited with the Institute of Chartered Accountants of England and Wales (Annisette and Kirkham, 2007), yet these universities have stellar reputations. Gammie and Kirkham (2008) surveyed school pupils, and first and final year university undergraduates in Scotland, and found that only 12 per cent indicated that they would have opted for a non-degree route had it been available. This supports the notion that accounting departments attract students irrespective of these departments' accreditation with professional bodies.

Financial rewards myth. The belief that CAs have to be financially rewarded in ways that ignore research may be a myth. In fact, to the best of our knowledge, it is unheard of elsewhere in the world that academics can attract substantial rewards without engaging in research. Financial rewards are usually based on research output; for example, UK academics who are highly rated in the Research Assessment Exercise (RAE) are highly sought after and get higher compensation, independent of their

professional affiliation (Brinn *et al.*, 2001). Hermanson (2008) argues that research drives reputation, rewards and opportunities far more than teaching or service at all US universities, including even teaching-oriented ones. Swidler and Goldreyer (1998) value a first top finance journal article for a US academic at between \$19,493 and \$33,754 as far back as 1993/1994. In further evidence, in 1997, a CA in the non-CA department of accounting at the University of Pretoria received the “Business School Researcher of the Year” award, although he did not get a SAICA subvention.

Professional examination results myth. The taken-for-granted view that departments will not survive a poor professional examination showing may be a myth, because, as evidenced by the University of Pretoria’s student numbers cited above, there is a substantial demand for education in the accounting discipline, independent of CA training. There is also a belief that poor research outputs can be offset by good professional examination results. This should be regarded as a mere rationalization. As Euske and Euske (1991, p. 82) argue, the more legitimate an organization is in terms of societal myths, the less prominence is placed on the evaluation of outputs – “form in effect becomes output”.

If academics come to understand that these taken-for-granted beliefs may be myths, it can contribute to ongoing debate and can potentially change their relationship with SAICA.

Methods to challenge professional influence. Institutions can change through institutional entrepreneurs who, through their position, skill or power, are able to resist professional institutional pressures (Greenwood and Suddaby, 2006). If the accounting academy wishes to change the influence of the profession, it can explore a number of options, such as those suggested by Cooper *et al.* (2005, p. 378). First, departments of accounting can explore collective action – thus among the 13 accredited departments of accounting. Second, they can build alliances with other professional bodies, such as the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA), which have representation in South Africa and are trying to expand their membership and influence. Third, they can build relationships with government, for example, develop closer relations with the Department of Higher Education and Training (DHET) regarding university funding. Fourth, they can introduce alternative systems that weaken the undesirable effects of SAICA dominance, such as creating and emphasizing alternative measures of success (other than SAICA pass rates) and reporting mechanisms, for example, focusing on post-graduate programmes and research publications. Fifth, they can draw attention to and expose the lack of independence of academic spokespersons, for example, by alerting the news media to the fact that prominent accounting professors derive substantial financial reward from their SAICA affiliation and that their views could thus be biased.

We have mentioned above that business schools often cross-subsidize the natural sciences, but that this has not insulated business schools outside South Africa from pressure to perform in research. We attribute this, in part, to a different research funding model for universities in South Africa. The South African funding model allocates funds between universities mainly based on the number of articles published in research journals on a government list and does not differentiate on the basis of journal quality[2]. This incentivizes South African academics to target lower quality journals. The low impact of these journals creates a belief among South African CA academics that research is not relevant to practitioners, policy-makers or even



regulators. In addition, lack of exposure to international standards for the level of contribution by and rigour expected of an academic manuscript has predictable results for the level of research expertise among South African accounting academics. Whereas performance-based evaluations in other countries, such as the UK, Australia and New Zealand, are typically based on peer review and citation metrics as a method to evaluate the quality and impact of research output (Hicks, 2012), South African accounting academics do not experience the pressure of such quality assessments. A government funding model that recognises high quality research can fundamentally change the incentives at work in departments of accounting and serve to counter the prevailing profession-driven pressures[3].

We have mentioned above that IRBA has the legal authority to accredit professional bodies to train Registered Auditors and that SAICA is currently the only professional body with IRBA accreditation. This creates a conflict of interest, as most of IRBA's board members are CAs. Auditing legislation in South Africa could be revisited to ensure that accreditation is evaluated objectively, allowing other professional bodies to challenge SAICA's hegemony.

We have suggested some possible ways to challenge the status quo, but, that said, we acknowledge that the methods used to maintain the profession-inspired institutions are powerful, and that there is no apparent incentive for South African accounting academics to reduce the influence of the profession.

Conclusion

This autoethnographic case study investigates how the accounting profession takes advantage of the professional identification of academics to influence the rules and structures of the accounting academy. These rules and structures, premised on taken-for-granted beliefs, do not stand up to academic ideals, because they result in technical teaching and the absence of research. In addition, many of these beliefs may be myths.

We contribute to theory by synthesizing the creation of profession-inspired institutions framework (Suddaby and Viale, 2011) and the maintenance of an institutions framework (Lawrence and Suddaby, 2006) into a single framework. We also apply the theory by providing an example of a profession creating and maintaining institutionalization in an adjacent institution, academe. SAICA has used and continues to use the five steps we describe, namely, first, occupying the "uncontested space" of accounting academe through the 1950s agreement to hand over professional training to universities; second, populating this space with CAs; third, recreating the boundaries of accounting academe with the new rules of accreditation; fourth, ensuring status hierarchies for accounting academics who are members of the profession through financial rewards and preferential treatment; finally, embedding and routinizing the profession-inspired institutions. SAICA's excessive influence on universities is partly established and maintained by the institutional work of SAICA members within academe. As a contribution to the institutional theory literature, our findings suggest that when a profession is able to use the professional identification of its members in another organization, this organization may adopt rules and structures that run counter to its own general principles.

This unique South African case has implications for accounting academics in the USA, the UK and Australasia, as the literature contains evidence of pressures from

professional bodies on academe there. Although their case may not be as extreme as the South African case and may perhaps even be different in nature, our case study serves as a warning to stay vigilant, lest these pressures become insidious. The South African case shows how the accounting profession can use commonplace mechanisms (such as accreditation, financial rewards, and the publication of professional examination results) to influence accounting academe to adopt rules and structures that suit the profession – rules and structures that skew academic ideals, and may ultimately be to the detriment of the profession itself. Furthermore, our case study shows that the profession's influence on academe develops gradually and that it may be difficult to reverse at a later date when any negative implications become apparent. This paper may also play a role in stimulating debate by making SAICA's influence explicit and helping South African accounting academics and other role players, such as government and university administrators, to realize that some of their beliefs around SAICA are myths. Our study raises specific questions for accounting academics in South Africa: How long can South Africa avoid implementing the isomorphic national RAEs? What will the introduction of such exercises mean for accounting academics in South Africa? Similarly, in the face of global pressure, how long can SAICA defend excessively technical syllabi at the expense of more critically skilled graduate attributes being embedded into accounting teaching and education? Again, as Hines (1988, p. 267) put it:

By taking for granted those things which others take for granted, we fail to understand how those things arise, and how they are sustained, through being taken-for-granted and thereby forming the basis for thought and action.

The accounting academy elsewhere in the world may also want to consider examining the influence of profession-driven mechanisms on academic ideals. These mechanisms can exert a strong influence, especially when academics are members of the profession.

As our study is the first to synthesize the work of Suddaby and Viale (2011) and Lawrence and Suddaby (2006) into a single framework that explains how professionals create and maintain institutions in adjacent organizations and to test their work, future research could address whether our findings can be generalized to other settings, such as other professions and other countries.

Notes

1. The unbanning of the African National Congress (ANC) and the freeing of Nelson Mandela in February 1990, and South Africa's first fully democratic elections in April 1994 resulted in the black majority population's coming to power. The Association for the Advancement of Black Accountants of Southern Africa (ABASA), which represents black accountants, began to question SAICA's legitimacy. Hammond *et al.* (2009) show that race-based professional exclusion continued (in 2000, 1 per cent of SAICA members were black). SAICA needed political repositioning and legitimization, and was successful. For example, since 1998, a board separate from SAICA has regulated statutory audits (Puttick and Van Esch, 2007); however, only SAICA members are allowed to perform the audits. SAICA's dominance in setting educational requirements prevails. SAICA's full CA membership increased from 19,970 to 29,814 between 2002 and 2010 (SAICA, 2010). The high growth rate evidences SAICA's continued popularity and success. SAICA was entrenched as the dominant accounting body in South Africa by the end of the isolation period (the early 1990s), making it difficult for other professional bodies to make inroads.

2. The DHET accredits a number of local journals, selected journals indexed by the Institute of Scientific Information (ISI) and journals recognised by the International Biography of the Social Sciences (IBSS). The accreditation does not differentiate in terms of journal quality.
3. Researchers can also obtain individual research funding through the National Research Foundation (NRF), a government funding research agency. However, the NRF research funding is limited, compared to the general funding distributed to universities by the DHET.

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Appendix. Interview themes/questions

- (1) What is your department's overall strategy and areas of focus?
- (2) In practice, measured in terms of the time devoted to it, how much effort is spent on the implementation of new SAICA requirements versus challenging new SAICA requirements?
- (3) In practice, measured in terms of the time devoted to it, how much effort is spent on considering and managing the SAICA programme versus other academic programmes?
- (4) In which ways are CA academics treated differently to staff members in other academic departments at your university regarding:
 - (a) Appointments?
 - (b) Promotions?
 - (c) Financial rewards?
 - (d) Teaching loads?
- (5) Do you take notice of the QE1 results of your department?
- (6) How important is SAICA's subvention scheme for the well-being of your department?
- (7) Does SAICA accreditation assist your department in obtaining additional resources from the university?
- (8) As part of your CA programme, do you have:
 - (a) An accounting theory course?
 - (b) A research component?
- (9) On average, how many new PhD enrolments do you have in your department each year?
- (10) Have you ever considered allowing your SAICA accreditation to lapse?

- (11) How would your staff's standing be influenced if the department lost its SAICA accreditation? (In terms of status, income, and job satisfaction?)
- (12) Please comment on the relative importance of your SAICA affiliation and your university affiliation with regard to your/the staff's status within the community.
- (13) There are 23 universities in South Africa and only 13 have SAICA accreditation:
 - (a) Why do you think the other universities are not accredited?
 - (b) Do you think that they would like to be accredited?
 - (c) Do you think that these universities are able to obtain accreditation?

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