THE RELATIONSHIP BETWEEN ACCOUNTING RESEARCH AND UNDERGRADUATE TEACHING

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ABSTRACT

There is a belief commonly held by those academics employed in higher education that in order to be a good teacher it is necessary to be an active researcher. Even though the belief is held very strongly, there have been few UK studies that have tested its validity.

This is one the few British studies to examine the belief in any depth, and the first one that relates to the discipline of accounting.

An extensive literature search into the belief was conducted and throroughly reviewed. Various research methods and techniques were then considered before a case study research method was chosen to examine the belief. These were undertaken in five university accounting departments. Semi-structured interviews were conducted with those staff teaching on the final year of undergraduate accounting degree courses, and repertory grid sessions were held with selected groups of students. Some background information was also obtained by consulting institutional documentary sources.

The staff and student interviews were analysed using data reduction and content analysis techniques.

The results indicate that students did not observe any great distinction between good accounting teachers and good teachers of other subjects. The academic staff and the students were also in broad agreement about the main characteristics of good teaching, although there were some differences in the importance each group placed on them. The overall conclusion reached was that while research may help to enhance teaching performance, there is no one characteristic that is unique to an active involvement in research.

The study concludes by hypothesising that good teachers have enquiring minds, and that it is this characteristic that drives them to doing research. Hence it is not the research itself that makes them good teachers, but the fact that they have doubts and questions about the material used in their teaching.

(C) J R DYSON

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ABBREVIATIONS

ACE	American Council on Education
APB	Auditing Practices Board
ASB	Accounting Standards Board
ASC	Accounting Standards Committee
ASSC	Accounting Standards Steering Committee
BAEC	Board of Accreditation of Educational Courses
BSc	Bachelor of Science
CA	Chartered Accountant
CHES	Centre for Higher Education Studies
CI	Central Institution
CIMA	Chartered Institute of Management Accountants
CNAA	Council for National Academic Awards
CSU	Careers Services Unit
CVCP	Committee of Vice-Chancellors and Principals
DES	Department of Education and Science
FRS	Financial Reporting Standard
HEFC	Higher Education Funding Council
HEFCW	Higher Education Funding Council For Wales
HESA	Higher Education Statistics Agency
HMI	Her Majesty's Inspector
HMSO	Her Majesty's Stationery Office

ICAEW	Institute of Chartered Accountants in England and Wales
ICAS	Institute of Chartered Accountants of Scotland
LSE	London School of Economics
MBA	Master of Business Administration
MSC	Master of Science
OECD	Organisation For Economic Co-operation And Development
PCFC	Polytechnics and Colleges Funding Council
PhD	Doctor of Philosophy
SED	Scottish Education Department
SHEFC	Scottish Higher Education Funding Council
SSAP	Statement of Standard Accounting Practice
THES	Times Higher Education Supplement
UFC	Universities Funding Council
UGC	University Grants Committee
UK	United Kingdom
USA	United States of America

CHAPTER 1

INTRODUCTION

1.0 BACKGROUND

There is a belief in higher education that in order to be a good teacher it is necessary to be engaged in research. As Moore (1984) put it at the time that he was Principal Elect of the London Business School:

> Belief in the indivisibility of teaching and research in higher education is held by most academics (p. 611).

Kogan (1994) went even further in asserting the relationship:

> It is UNTHINKABLE [emphasis added] that in the final year of any honours course worthy of its name able students will not be informed by the research style and quest, acquired either from research or scholarship (p. 63).

However, not every academic necessary supports the belief, and Ball (1993), has even questioned the importance of some forms of research:

> Research is highly valued in the modern world, like miracles in the medieval church. It is an unquestioned good. And the research paradigm of science, technology and medicine is progressively extended, transferred or adapted to social studies, business, education, culture and the arts - but with diminishing returns. Everything is researched, except the value of research itself (p. 16).

Indeed, Williams (1993) argued that common sense and casual observation should have made it obvious to universities that:

> ... the different relationship between teaching and research is vastly different between subjects, and between different programmes of study (p. 4).

Notwithstanding such reservations, the belief does appear to be quite widely held, although it has rarely been subject to any form of rigorous testing. This study is one of the first major investigations in the United Kingdom to make such an attempt. It does so by examining whether the belief might be true of accounting, a discipline that has only been introduced on any scale into most British universities during the last 25 years.

This chapter is divided into four main sections. Section 1.1 explains my own personal involvement in what has now become a highly topical issue. Section 1.2 outlines why

the study is important. Section 1.3 reviews the structure of the thesis, and Section 1.4 provides a brief overview of the chapter.

1.1 A PERSONAL INTEREST

I first became interested in the relationship between research and teaching about five years ago, when it was indicated to me that it was impossible to be a good teacher unless one was an active researcher. This came about when my department's application to mount an honours' accounting degree was rejected by the academic standards' committee at my own polytechnic (now university). The main reason given for not approving the degree was that those staff likely to be teaching on it were not sufficiently involved in research. When I enquired what relevance research had to an accounting degree, I was informed that, INTER ALIA, it was necessary in order 'to keep up to date'.

This was a puzzling notion for lecturers in an accounting department such as the one in which I worked. The staff thought that 'keeping up to date' meant having a thorough understanding of the frequent changes made to various statutory and professional requirements, and then being able to apply them to a whole series of practical problems. Most of my colleagues had little interest in 'academic' accounting research, and they were doubtful that it was relevant for such a practical subject as accounting. This was not, however, the way that it was seen by the senior academics in the polytechnic or by colleagues in other departments. When I expressed my own doubts, my scepticism was regarded as being typical of the unscholarly approach and philistine attitude that was expected of 'professional' accountants.

However, I began to wonder whether my non-accounting colleagues were perhaps right about the impact that research could have on teaching, and when I began to read the literature on the subject I found that although there was a strong belief in the relationship (irrespective of the discipline), no one had produced any evidence that could substantiate it. This worried me, because I did not know how my department could become much more research oriented without appointing more staff, as the lecturers then in post were already fully stretched with high teaching hours and related administrative loads. I thought that some reduction in class contact hours might be possible by rationalising classes and by adopting new teaching methods eg, by increasing tutorial group sizes and by introducing computer assisted learning on a much greater scale, but otherwise there was little scope for significant savings.

Assuming that such savings could not be made, I found it difficult to see how it would be possible to do anything else other than by employing more staff. In the financial climate of that time (as of now), it appeared highly unlikely that the polytechnic would sanction such an option. However, I also wanted to be certain that the department needed to become more involved in research in order to improve its teaching before a campaign for more staff was launched.

It has been fascinating for me to observe, therefore, that during the intervening five years there has been a much greater general interest taken in university circles about the relationship between research and teaching. The financial impact of obtaining a high research rating, for example, has made all universities fully aware of the need to improve the amount and quality of their research (HEFC et al, 1994). Similarly, the recent introduction of teaching quality assessment exercises has meant universities have also had to examine very carefully the learning environment that they provide for their students (SHEFC, 1993a; HEFC, 1994; HEFCW, 1994).

As a result of these various research and teaching exercises, some attempts are now being made to link them. Indeed, there are some early indications that the highly rated research departments have also obtained 'excellent' teaching ratings (THES, 1995: p. iv). The data show, for example, that out of 395 higher education departments in England covering eight subject areas, 60% of departments who obtained an 'excellent' teaching grade, also achieved a research rating of 4 or 5. By contrast, 42% of departments who obtained a 'satisfactory' teaching grading gained a research rating of 1 or 2, and only 14% of them obtained a research rating of 4 or 5. Further details of these results may be found in Appendix 1.1.

It is not surprising to find that such data are being used to support the belief about research and teaching (Court, 1995). However, this linkage is questionable, because some of the factors that are taken into account in assessing the quality of teaching are resource based (Alderman, 1994), and they do not necessarily relate directly to the teaching performance of individual lecturers. In England and Northern Ireland, for example, such factors include library, equipment, and information technology provision, as well as teaching and social accommodation (HEFC, 1994: p. 25). Similar procedures also apply in Scotland (SHEFC, 1994), and in Wales (HEFCW, 1994). Hence great case must be taken in interpreting the results of these teaching assessment exercises, and it is not possible to determine from them whether active research is necessarily an essential ingredient in good teaching.

Notwithstanding the criticisms that can be levied at both the research and teaching exercises, the developments that are taking place are very exciting, and there now appears to be a general willingness to examine much more closely the quality of education that undergraduates receive.

1.2 IMPORTANCE OF THE STUDY

The study is important to me personally because I am anxious to know whether it is possible to be a good accounting teacher without necessarily being involved in research. I am one of the few lecturers in my present department who is involved in research. I became interested early on in my teaching career because I realised that much of what I was required to teach to students was unsatisfactory. Although a great deal was based on legal and professional requirements, much of it depended upon a whole series of questionable assumptions, and it was doubtful that the information

provided was particularly useful in decision-making eg, in assessing company performance, or in calculating product costs.

It has to be accepted, however, that both staff and students like this form of teaching material, since there appears to be 'right' and 'wrong' answers to specific questions. Unfortunately, if accountants are trained in this way, it is then much more difficult for them to cope with practical problems that do not have right and wrong answers. Hence students need to be taught to think (Allison, 1994), so that they can deal with new and unusual issues.

This latter point indicates why this study is important. The nature of research in any subject is such that traditional methods and techniques are subject to a critical examination, and if they are found to be wanting, then better ways are sought to deal with them. Thus it can be postulated that lecturers who are engaged in research are more likely to require students to adopt a questioning approach. This should mean that the students are then probably much more capable of dealing with new and unusual situations that may arise during their subsequent professional careers. Assuming that this questioning approach is a characteristic of the researcher-teacher, then perhaps all accounting lecturers should be encouraged (or even required) to do some research. However, it may be possible for non-researchers to adopt a questioning approach in their teaching, and it may not be necessary, therefore, for them to do some research.

It follows that irrespective of the findings, this study has some considerable importance. Its potential impact may be summarised as follows:

OUTCOME A: research is a vital ingredient of good teaching.

All (or most) lecturers would be required to undertake research. As a result, either more of them would need to be employed, or existing teaching commitments would need to be rationalised, and administrative duties made less demanding.

OUTCOME B: research is not a vital ingredient of good teaching.

Lecturers would not be required to do research. Thus their class contact hours and administrative duties could be increased (thereby enabling fewer of them to be employed), or alternatively research might still be encouraged as a legitimate function of a university. This outcome would also add to the debate about whether all universities or all university departments should engage in both research and teaching activities, or whether there is a place for separate research and teaching institutions (see, for example, DES, 1985: p. 20; Elton, 1986: p. 181; UGC, 1988a: p. 31; Ball, 1993, p. 16).

OUTCOME C: other activities are a vital ingredient of good teaching.

Accounting lecturers tend to be involved in a great many other activities besides research and teaching, especially if they hold a professional accounting qualification. Thus they may engage in practice or consultancy work, act as examiners, assessors, markers and committee/working party members for the various professional accountancy bodies. They may also write articles and text books based on current practice instead of being research-based. It is possible that these types of activities are more relevant than research in ensuring that good accounting teaching takes place. If this were to be the case, then accounting lecturers would be encouraged to become more involved in professional accounting work rather than in research.

1.3 THE STRUCTURE OF THE THESIS

In this chapter a number of references have already been made to the belief relating to the relationship between research and teaching. The remaining 14 chapters explore and examine the belief in more detail, and in different ways. Chapter 2 provides some additional evidence of the support given to the belief by a wide range of professional bodies, institutions, and individuals. Chapter 3 traces the development of the belief, and an assessment is made of why it has come to be so widely accepted by those involved in higher education. The strength of the belief is perhaps all the more surprising considering that there have been few attempts to substantiate it, so Chapter 4 reviews those studies that have been undertaken. However, since there have not very many investigations in Britain, the chapter concentrates on American sources. Most of the American studies attempt to correlate 'teaching effectiveness' (usually measured by student ratings), with 'research productivity' (normally measured by number of publications): see, for example, Centra (1979) and Finkelstein (1984). The results of such studies suggest that there is only a small positive correlation between teaching effectiveness and research productivity, and the consensus is that none of them has established a clear relationship (White 1986).

Chapter 5, therefore, explores the possibility of conducting a British study into the relationship between ACCOUNTING research and teaching. Various philosophical issues are considered before a decision is reached about the possible research methods and techniques that could produce some qualitative data. It is considered that this approach is more appropriate, because the subject is one that is essentially about people and their views. Thus the chapter considers an alternative to the American approach of attempting to correlate statistically (ie, through quantitative data), the perceptions that people have about research and teaching. Instead, a case study approach is considered more appropriate for a project of this nature, and a number of university accounting departments are selected for investigation . Chapter 6 explains how the case studies were operationalised and how the data were analysed. Before moving on to a detailed study of each case, Chapters 7 and 8 first give some background information about the history and nature of accounting research and teaching in higher education. Chapters 9 to 13 then deal in turn with each of the five case studies that were subsequently undertaken.

Chapter 14 assesses the data obtained from the case studies, and some conclusions are then drawn about the apparent relationship between accounting research and teaching. As a result of these conclusions, Chapter 15 reconsiders the evidence, and some suggestions are made for further research in this area. The study ends with an Epilogue containing some personal observations about the way that my own teaching has changed as a result of undertaking this study.

1.4 OVERVIEW

This project came about as a result of a wish to investigate the belief frequently postulated by academics in higher education that in order to be a good teacher it is necessary to be engaged in research. Although the belief is quite widely held, there is little evidence to support it, and few UK studies have ever investigated it in depth. The main aim of this study is to investigate to what extent the belief is true of accounting.

It is important for three main reasons:

1) Assuming that there is a unique relationship between accounting research and teaching, then a great deal more strength would be given to the argument that all lecturers should be engaged in some form of research. This could have considerable resource implications, unless course structures, teaching methods, and related administrative procedures could be rationalised.

2) Assuming that there was no unique relationship, then the present research, teaching, administrative, and other related duties of accounting lecturers would need to be re-assessed. It may well be the case, for example, that an involvement in professional accountancy activities contributes more to teaching effectiveness than does research. Hence instead of senior academics expecting all accounting lecturers to become researchers, they might be advised to become much more active in their respective accountancy bodies, undertake practice work, become involved in consultancy, write text books, or contribute to professional accountancy journals.

3) Irrespective of the results, greater weight would be given to the debate about whether all accounting departments need to be engaged in research, and this would also contribute to the general debate about whether there should be separate research and teaching universities.

The study now moves on to Chapter 2 in which more evidence is provided of the belief about the relationship between research and teaching.

CHAPTER 2

EVIDENCE OF THE BELIEF

2.0 INTRODUCTION

The last chapter outlined the origins and objectives of this study, its importance, and an indication of how it was accomplished. As part of the investigatory process it would be helpful to establish that it really is widely believed that in order to be a good teacher it is necessary to be an active researcher. The main aim of this chapter is, therefore, to provide some evidence of the widespread existence of the belief in higher education. The material presented in the chapter is necessarily selective because of the considerable amount of evidence available.

In order to make the contents more coherent and readable, the chapter is divided into seven main sections. Section 2.1 reviews the demands that have been made for an investigation of the belief. Section 2.2. deals with governmental sources that have given some backing to it. Section 2.3 reviews the support provided by various professional associations and bodies, while Section 2.4 contains some views expressed by various individuals. Section 2.5 presents some overseas' evidence. Section 2.6 examines the views of some commentators who question the belief. Finally, Section 2.7 summarises the views expressed in the chapter.

2.1 THE APPEAL FOR EVIDENCE

This chapter contains evidence from a wide range of bodies and individuals who have given some support to the idea that in order to be a good teacher it is necessary to be an active researcher. It would be misleading, however, if an impression were given that this idea goes completely unchallenged. Probably one of its severest critics in the United Kingdom has been Flood Page (1972). In a seminal article, he quoted a Dr W A Hamilton who had written to THE TIMES newspaper on 23 December 1968 in the following terms:

> Research, study, discussion are not the hobbies of university staff, they are the very foundations on which our teaching is built; without them we can churn out quantity, but never produce quality ... it is indeed a tragedy if this simple truth, which was appreciated almost a thousand years ago, no longer has any significance today (p. 103).

Flood Page pointed out that if Dr Hamilton was referring to the universities of Western Europe, then he was making a false claim, since research did not become a feature of these institutions until the present century. Flood Page made the point that such assertions were commonplace although that there was no evidence to support them.

He called for the evidence, but it would appear that he called in vain, because he returned to the theme some 13 years after his original article:

> Since that time [ie, 1972] I have tried to keep an eye on the publications in this area, and I haven't noticed any great change in the findings. I have also, from time to time, tried to interest fellow academics in further study of the problem. One or two studies have even begun, but then been aborted at an early stage. It's the kind of enquiry that makes people feel threatened ... (Flood Page, 1985: p. 5).

As will be seen in Chapter 4, the position has not changed very much since 1985 (at least in the United Kingdom). There are still only a small number of UK studies available, but yet the belief appears to be just as commonly held as when Flood Page wrote his article in 1972. Kingman (1993), for example, the Vice Chancellor of the University of Bristol, stated in a newspaper article that:

> ... a major justification of the national research effort is the quality it adds to the learning experience of our students (p. 15).

Flood Page (1985) had little time for assertions such as this, and in his 1985 article he described what he did when he came across them:

> I sought for previous studies on the subject and also enquired of any likely source if they could provide me with any evidence, however slender - evidence, not merely anecdote or assertion. In particular, whenever I saw in THE TIMES or any similar reputable publication a letter asserting the connections I wrote to the author, told him (it never seemed to be a her) that I was trying to elucidate the relationship between the two activities and asked for the evidence on which his statement was based. The authors were mostly distinguished men in high positions in higher education, and the majority replied courteously and swiftly. Those who didn't reply presumably had no evidence to offer, and the sum total of evidence offered by those who did reply was precisely nil (p. 5).

I tested Flood Page's method by writing to the then Principal and Vice Chancellor of a major British university following an article that he had contributed to a national newspaper about the linkage between teaching and research (McNicol, 1991a). The reply received was as follows:

> My comments on the association between teaching and research refer to a 'belief' rather than something which is reasonably proved in social science terms. The background to my personal belief is that for ten years I was head of a large department of medicine where we had a student feed-back on every teaching session. Accepting this as at least one indication of teaching quality, it was not too difficult to correlate with research productivity as measured in terms of prestige income and publications in reviewed journals (McNichol, 1991b).

Individual academics are not alone in accepting the belief without being able to produce any evidence in support of it. As will be seen, the same point applies to a wide range of governmental and professional bodies.

2.2 GOVERNMENTAL SOURCES

2.2.1 Introduction

This section provides some evidence of support for the belief from a number of governmental and quasi-governmental sources. The main sources covered are the Robbins' Committee, the University Grants Committee (UGC), the Council for National Academic Awards (CNAA), the Polytechnics and Colleges Funding Council (PCFC), and Her Majesty's Inspectors (HMI).

2.2.2 The Robbins' Committee

Lord Robbins' Committee (Committee On Higher Education, 1963) was a major investigation into higher education in the United Kingdom (Moser, 1988). The Committee produced a whole series of reports and recommendations, but of particular relevance to this study was what it had to say about separate research and teaching universities:

> We are in total disagreement with the extreme view that would remove research altogether from the universities and concentrate it in research institutes, leaving the universities to devote themselves wholly to teaching and we are confident that the experience of the world is against such a separation (p. 181).

The Committee then went on to argue that:

> There is no borderline between teaching and research: they are complementary and overlapping activities. A teacher who is advancing his general knowledge of his subject is both improving himself as a teacher and laying down foundations for his research. The researcher often finds that his personal work provides him with fresh and apt illustration (sic) which helps him to set a subject in a new light when he turns to prepare a lecture (p. 182).

The Robbins' Committee Report was highly influential. It led to the setting up of a number of new universities and the expansion of existing ones. It would be surprising, therefore, if the strong support that it gave to the inter-relationship between research and teaching was also not influential, and that a careful note would not be made of its views by those bodies and those individuals that had an interest in higher education.

2.2.3 The University Grants Committee

The UK Government has always preferred to deal with the university sector indirectly. Thus from 1919 until 1989 universities were funded through the UGC, from 1989 to

1993 through the UFC, and since 1993 through separate funding councils for England and Northern Ireland, Scotland, and Wales (Great Britain, 1992a; 1992b).

Throughout its entire existence the UGC consistently argued for the unity of teaching and research. For example, in its first report for 1919/20 it commented that:

> No Institution claiming University rank can rest content while it fails to provide opportunities for the advancement of knowledge, nor can junior teachers hope to rise in their profession or indeed carry out their teaching duties efficiently unless such opportunities are open to them (UGC, 1921: p. 7).

This theme was referred to constantly in subsequent reports eg, in its report for the quinquenniel period 1929-30 to 1934-35 (UGC, 1936):

> In our previous Report we pointed out that "teaching at the University level is not likely to possess or to retain the qualities of freshness and vitality unless it is given by teachers who are themselves engaged in original work in their subjects..." (p. 42).

It returned to the same theme after the Second World War:

> The importance of research as a university function is now so widely recognised that insistence on it in this Report would be otiose and might even seen platitudinous (UGC, 1948: p. 58).

The same point was made in its next report:

> To state these two functions [ie, the undertaking of 'original work' and teaching] may appear to give one priority over the other, but they are so closely intermingled that any discussion of their relative importance is from our point of view barren (UGC, 1953: p. 13).

Five years later it stated that it regarded research and teaching as complementary and not conflicting activities (UGC, 1958: p. 43), a point it made again in its report for the period 1957 to 1961 (UGC, 1964a: p. 55), and yet again in the following quinquennial report (UGC, 1968: p. 138). Thereafter, in its five yearly reports, the subject was rarely mentioned. In 1984, however, it did return to the theme in a report examining a strategy for higher education in the 1990's:

> ... the close association of teaching and research gives a special strength and vitality to the universities. Able young people receive a unique stimulus from being taught by those engaged in extending the frontiers of their disciplines (UGC, 1984: p. 16).

Another four years later, this time in a report on the way forward for university chemistry, its long held belief was stated much more tersely:

> We regard teaching and research in universities as inseparable (UGC, 1988b: p. 29).

After commenting on the need for up-to-date equipment and for cost effectiveness, the Report added:

> It is widely held that a strong research base provides the best environment for undergraduate instruction in general. To quote but one of many individual submissions 'creative research schools provide the best undergraduate teaching' (p. 29).

The UGC published another report in 1988, this time on accountancy teaching in universities (UGC, 1988a). It stated that:

> ... it remained the UGC's policy to ensure that teaching and research in every academic discipline should be offered somewhere in the system (p. 1).

It then went on to comment that:

> Whether due to recruitment and retention problems, or to the effects of high teaching loads, or for whatever reason, we are concerned that in many (but not all) institutions the research output of accounting departments and groups is disappointing. In considering the need and scope for rationalisation we must therefore have regard to the quality of research and the relationship between teaching and research (p. 25)

The UGC also reported that it was concerned to discover that there was some pressure to form teaching-only units. It did not recommend such groups, and it made its views quite clear:

> There are reasons for doubting the quality of university teaching unsupported by scholarship or research (p. 31).

It is clear that over its long history the UGC supported the view about the unity of research and teaching. It consistently argued that lecturers ought to be engaged in both research and teaching, and that the two functions were complementary. With such a powerful pressure group arguing the case, it is not surprising that there was a great deal of support for the belief in higher education. However, it is possible that the UGC was probably not just taking a lead on this issue, but also reflecting what was said to it by the full time staff in the various universities that its members visited.

2.2.4 The Council For National Academic Awards

During the 1960's and 1970's a number of new higher education institutions in England, Wales and Northern Ireland were created, mainly out of existing colleges of

commerce and technology, (Pratt and Burgess, 1974). These became known as polytechnics, and they were given the power to run their own degree courses, although the degrees themselves were validated and awarded by the CNNA. The Government's views about research and teaching in the polytechnics were made clear at the time of their inception:

> The main responsibilities of the Polytechnics will be as teaching institutions, but it will be necessary to make the (sic) provision for research which is essential to the proper fulfilment of their teaching functions of close links with industry, particularly local industry, so as to promote the rapid application of the results to its problems (quoted in Pratt and Burgess, 1974: p. 234).

However, within about two years of the formation of the polytechnics, the then Secretary for Education sounded a warning note:

> Institutions that pursue research at the expense of teaching do so at their peril. But clearly teachers of advanced work need to undertake some research so that they can keep abreast of their own subjects (quoted in Pratt and Burgess, 1974, p. 48).

With the encouragement of the Government, therefore, the CNAA was able to put forward the following argument:

> ... research activities should play a vital role in the life of all academic staff teaching courses validated by CNAA: that they invigorate and refresh the mind and help to sustain lively and authoritative teaching. While the primary purpose of research activities must, in the words of CNAA's Charter, be 'the advancement of knowledge and learning, the diffusion and extension of the arts, sciences and technologies', and while their value to society at large, to the community generally and to industry and commerce must be evident, Council expects them to be also of significant benefit to students and teachers alike. For lively research activities form essential parts of the environment within which the best processes of teaching and learning take place and in which the interaction of students and teachers leads to and aids the development of critical and enquiring minds (CNAA, 1984: p. 8).

In fact, unlike many other sources, the CNAA gave a definition of what it meant by 'research', and this was somewhat broader than is often meant by the term (Carter, 1980: pp. 93-96). CNAA's definition was as follows:

> Council interprets the term 'research' to cover a broad range of intellectual and scholarly activity, including the acquisition, dissemination and application of knowledge, skills and techniques. The main categories of work encompassed ... are fundamental and applied research, consultancy, professional practice, scholarship, creative work and related activities (CNAA, 1984: p. 8).

This is a fairly broad definition, and it enabled the polytechnic sector to promote degree courses without necessarily concentrating on research (ie, work of an original investigatory nature).

2.2.5 The Polytechnics And Colleges Funding Council

The Polytechnics and Colleges Funding Council (PCFC) was founded in 1989, when the polytechnics and certain colleges in England and Wales became autonomous bodies (Great Britain, 1988). The PCFC broadly adopted the CNAA's definition of research. In a report published in 1990 it highlighted eight key benefits that it believed research and scholarship gave to teaching (PCFC, 1990). These may be summarised as follows:

1) Teachers who are active in research are more likely to be up to date on the current state of their subject, thus ensuring a relevant curriculum.

2) Students who work in the same environment as staff and research students, gain from an interchange of information and ideas. Thus the presence of research training programmes can enhance the intellectual life of a department, thereby enabling a lively teaching environment to thrive.

3) Such an environment can enhance student interest, affects the undergraduate experience intellectually and practically, and it can help to identify relevant projects.

4) Industrial, commercial, professional and public links can establish relevance to the academic programme as projects and topics can then relate more closely to practice and experience in society generally.

5) Research links with industry can provide additional modern equipment and resources for use in research and in teaching.

6) A research environment can contribute to the development of continuing education, access and short courses.

7) Institutional accreditation and course validation is assisted since CNAA and professional bodies pay close attention to the research ethos of an institution.

8) Her Majesty's Inspectors also pay close attention to research and training when assessing quality assurance.

(pp. 15-16)

Six of these eight benefits were hedged with qualifications such as 'more likely', 'can gain', 'can enhance', 'can establish', 'can provide', 'can contribute', and only the last two (accreditation and course validation, and HMI reports) were unqualified. Nonetheless, the Committee concluded that:

> ... research in general and scholarship in particular is necessary to support teaching and maintain the quality of the learning environment (PCFC, 1990: p. 22).

The Committee argued that the weight of 'evidence' was impressive, coming as it did from a wide range of views, and it made NO qualification in asserting the following points (p. 22):

1) Teachers who are active in research are kept up to date with their subject and this ensures a relevant academic curriculum.

2) Project work is kept topical.

3) Research enhances the intellectual life of a department and fosters a lively teaching environment.

4) Active contacts with industry, commerce and the public sector give rise to courses that are relevant to employers' needs.

5) Such contacts are also an important source of modern equipment and materials for use in teaching and research.

The 'weight of evidence' referred to by the Committee was based on a survey carried out by Touche Ross Management Consultants in 1988/89 among all PCFC institutions. Touche Ross used a questionnaire to survey such institutions, and an 82% response rate was achieved. The survey was divided into three parts:

1) one for the institution;
2) one for each faculty (or the equivalent); and
3) one for the individual researcher or research group.

However, the survey was based in part on the respondents' feelings; for example, one question asked 'what are the benefits to the institution of research activity?', thereby implying that there were some benefits. Thus it was not surprising that two out of three institutional respondents FELT that the main benefit was that research improved undergraduate courses; that faculty members thought that it improved the relevance of course; and that faculty members REPORTED that some short courses had been developed from their research.

The PCFC was only able to assert, therefore, that research improved the quality of teaching, although it was able to highlight some key benefits to the teaching function of "research in general and scholarship in particular" (pp. 15-16). Thus as the report is based on the beliefs of the respondents, it merely confirms that the polytechnic sector (like its university counterpart) gave strong and widespread support to the view that research and teaching were closely inter-related.

2.2.6 Her Majesty's Inspectors

Strong support has been given to the idea of the indivisibility of research and teaching by HMI. HMI have reported frequently about the importance of research and teaching in the English polytechnics (HMI's remit did not stretch to Scotland or the universities, other than for education departments), and they were in no doubt about the importance of research:

> The presence of a lively research group, and of a generally high level of scholarly activity in a department is likely to be of significant benefit to students. There is evidence from higher education generally that those most actively interested in teaching are often those most active in research. Such teachers speak with authority about recent developments in their subject and keep the curriculum up-to-date (DES, 1989a: p. 9)

A similar view was expressed by the Scottish Education Department (SED):

> We believe that in the central institutions [the equivalent of English polytechnics], as in the universities, research can improve teaching by enabling academic staff to keep up to date in their subjects and can strengthen their industrial links (SED, 1985: p. 57).

The Department of Education and Science (as it then was) made a number of references to research and teaching in a series of HMI reports, but these also tended to make assertions without providing any supporting evidence. Thus in a commentary on music and combined studies at the Bath College of Higher Education, the HMI's report read:

> The lecturers ... show great interest in their subjects, through their work in creative mode and in research (DES, 1989b: p. 8).

There was also a tendency to confuse the issue. In another report, for example, HMI linked research to consultancy:

> Students benefit from staff research and consultancy in a number of ways: for example, research students help with the supervision of laboratory classes, research projects generate ideas for the students' final-year projects and research and development work has helped in equipping the faculty for the benefit of students as well as post graduate research students (DES, 1989c: pp. 6-7).

HMI concluded its report by stating that:

> Many teachers are active in research and consultancy and this provides staff development which successfully feeds back to the teaching process. Research has been particularly effective in areas where groups of staff have worked together (DES, 1989c: p. 12).

As a result of the argument advanced earlier in their report (pp. 6-7) HMI presumably felt able to justify this comment, but no actual evidence was presented.

They continued to make similar remarks about other polytechnics, for example, in respect of science provision at Wolverhampton Polytechnic:

> Research has a beneficial influence on course development and provides useful topics for undergraduate projects (DES, 1990a: p. 5).

In a report on computing and mathematics HMI (DES, 1990b) did give some reasons for believing that research had a beneficial effect on undergraduate teaching. Their reasons may be summarised as follows:

1) It influences the content and relevance of the taught curricula.

2) It contributes to practical work.

3) It provides a stimulus for teachers by:

   (a) encouraging them to keep abreast of the latest developments in their subjects;
   (b) lending greater authority to their teaching;
   (c) encouraging them to maintain links with industry, commerce, professional bodies, and the wider national and international academic communities through reading, attendance at conferences, and travel.

4) It contributes to the equipment base of the department as external research funding allows for the purchase of equipment that would not be possible to buy by other means.

5) It provides opportunities for undergraduate students to:

   (a) learn about research methods and techniques;
   (b) participate in research seminars and be excited by the developments occurring in the institution where they are studying;
   (c) observe the high level of motivation and commitment of postgraduate students and staff engaged in research, thereby increasing the undergraduate students' motivation and expectations.

A similar report on science (DES, 1990c) also argued that the overall quality of higher education science provision depended primarily on:

1) the quality of the teaching and of the learning that it sustained; and
2) the efforts of teachers to keep themselves up to date through research and other scholarly activity and through their contacts with, and knowledge of, developments in the science-based employment sectors.

As indicated above, HMI sometimes linked research and consultancy. For example, in a report on construction (DES, 1990d), the benefits listed were almost identical to the ones reported for computing and mathematics (DES, 1990b). Similarly, a report on business and management studies (DES, 1990e) linked research, consultancy and staff development. It argued that the best practice occurred where these types of activities were systematically organised and evaluated and where their outcomes were reflected in curriculum development and the teaching process.

HMI were more assertive about the benefits that research gave to the teaching of engineering (DES, 1990f):

> The engineering curriculum in polytechnics has benefited from the knowledge and expertise gained by lectures through applied research (p. 27).

Furthermore:

> Much good research is taking place in polytechnics and it has a significant influence on teaching and curriculum development (p. 39).

By contrast with these various reports on business and management, computing and mathematics, construction, engineering, and science a similar report on the humanities and the social sciences (DES, 1991) made no mention of research, except indirectly when it commented that lectures were generally well prepared and scholarly.

HMI were, of course, extremely experienced at observing lecturers in front of a class, and in attempting to assess the quality of teaching and learning for all subjects in both polytechnics and colleges. They appeared convinced of the value of research and of its favourable impact on teaching, although it is not always clear from their reports whether they believed that the apparent benefits came from a combination of research AND consultancy.

While the experience of HMI has to be taken into account, their reports presented the views of the Inspectorate, and they did not indicate any actual evidence of an essential link between research and teaching. Thus to argue that research can have a beneficial effect on teaching (eg, through curriculum development or through the provision of additional equipment) is not the same as stating that good teaching cannot take place without an active involvement in research.

2.3 PROFESSIONAL ASSOCIATIONS AND OTHER BODIES

A number of professional associations and other bodies interested in education and training have given support to the belief, and students have also been drawn into the argument. For example, in a Memorandum submitted to the Hale Committee on

University Teaching Methods (UGC, 1964b), the National Union of Students of England, Wales and Northern Ireland argued that:

> We further believe in the intrinsic value of lectures given by members of the University staff not necessarily on any specific part of the student's syllabus but on the research work or special field of study of the lecturer concerned. This would ensure that the lecturer would at least be dealing with a subject which interested him and about which he would feel enthusiastic: the student might well receive some of this enthusiasm and interest and both lecturer and student would be spared the tedium of the present lecture system where the lecturer is forced to talk about matters in which he has no basic interest and in many cases no special qualification. We feel that there would be sufficient returns in terms of stimulation of the student's mind to justify such lectures (p. 126).

Thus the students appeared to be looking for lecturers who were interested in their subject, and who were enthusiastic about teaching it.

In another submission to the Committee (UGC, 1964b), the Scottish Union of Students gave similar support:

> Both teaching and research are important activities of a University teacher. The University teacher ought simultaneously to teach and to be at the frontiers of knowledge, making an original contribution to knowledge. The two activities of teaching and research should fertilise one another. It is important too that the Universities should continue to do a considerable amount of disinterested research. However, this does not mean that all University staff should or need have a primary interest in research and a secondary interest, or indeed no interest, in teaching students. It must be remembered that Universities would not exist, on the present day scale anyway, were it not for the undergraduate student (p. 135).

Some 30 years later, however, students were much less certain about the research-teaching nexus. According to a survey carried out by the Centre or Higher Education Studies (CHES), students did not, in fact, think that it was very important for teachers to make substantial use of their own research and scholarship in order to ensure that their teaching was effective. (CHES, 1993: p. 4).

The driving force in support of the belief has tended to come from bodies associated with the sciences. For example, the Council for Scientific Policy (1971) argued that:

> The case for combining the functions of teaching and research in the same person is strong. It is the main reason why both university teaching and research have proved successful and productive in the past. University teaching would suffer irreparable harm if research and research training took place separately, for it would then become routine, repetitive and out of date, lacking the urgency and feeling of growth that is the essence of research (p. 49).

These are strong words, but the theme has been very firmly supported by those bodies who represent the sciences. Physicists in particular are proponents of the research-teaching nexus. The Standing Conference Of University Professors of Physics (1975), for example, argued that:

> It has long been held that the purpose of a university is to extend, maintain and transmit knowledge. It is the duty of the senior members to do research and to teach; the one inspires the other and together these activities form their essential contribution to society. Especially is this true in physics, a subject where frontiers continue to advance rapidly. Unless a teacher engages professionally in his subject the knowledge he transmits becomes stale and obsolete. Likewise the stimulus, energy and initiative of students generate new ideas and enliven research (p. 4).

This view was supported by the British Association For The Advancement of Science (1973) some two years later:

> In the polytechnics, as in universities, it is essential that teaching should be enlivened by original thought (para. 14).

The Advisory Board For The Research Councils (1987) agreed:

> We believe that the maintenance of fundamental research is a prime function of a university, and that the national interest requires its preservation; we also believe that the quality of a university as teaching institution owes much to the vigour of its research (p. 27).

The Institute of Physics (1988) concurred:

> The great majority of academic staff in university physics departments in the UK are active in research and few would not hold that teaching and research are mutually supportive activities, both of which are essential to the proper function of a university, and that with rare exceptions university teachers who cease to pursue original enquiry soon cease to stimulate their students intellectually (p. 7).

There has also been some support for the belief expressed by engineers. For example, the Institution of Civil Engineers (1989) put forward the following proposition:

> Ideally, civil engineering departments should have staff with good teaching skills allied to relevant practical experience and a strong capability in research, related to real problems in the construction industry. Research experience of this nature is especially important to staff with a long term commitment to education as it encourages the introduction of projects which motivate students and in many cases leads to improved links with industry (p. 1).

The views summarised above from various associations and bodies were often expressed in very strong terms, but none of them were able to present any evidence

that confirmed the very firm belief that they held. Contact was made with a number of other bodies, but many of them had not expressed a view on the belief. The Royal Society Of Chemistry, for example, had not issued any publications or pronouncements about the link between good teaching and an active involvement in research. I was informed, however, that:

> ... it is certainly part of the accepted wisdom in chemistry that such a link exists (Royal Society of Chemistry, 1993).

The other bodies contacted represented the disciplines of biology, dentistry, medicine, and veterinary science (Association Of Veterinary Teachers and Research Workers, 1993; British Dental Association, 1993; British Medical Association, 1993; Institute Of Biology, 1993), but all of them reported that they had not made any comment on the subject.

2.4 INDIVIDUAL PRONOUNCEMENTS

On fairly frequent occasions, individual academics have expressed support for the belief about research and teaching, and some evidence will be presented in this section.

Noble and Carter argued in a report for the Committee of Vice-Chancellors and College Principals (CVCP, 1972) on the use of academic staff time that:

> ... we are also confirmed in our belief that there can be no clear division between teaching and research activities. For example, background reading, to enable a lecturer to keep up to date with his subject, is very often undertaken without knowing whether it will ultimately contribute predominantly to teaching or research or to both equally. Similarly, time spent on general administration and committee work may contribute to both teaching and research - such as time spent on committees to appoint new members of staff who undertake both functions (CVCP, 1972: p. 6).

This is a fairly cautious comment, but other writers have been much less so. Barnard (1974), the Dean of Pure and Applied Physics at the University of Salford was particularly dismissive of those lecturers who were not engaged in research, at least at the beginning of their careers. In a letter to UNIVERSITY RESEARCH he wrote:

> For it is during this period that they will most easily assimilate new knowledge, develop their critical faculties, resilience and self discipline; experience the frustrations of working endless hours on unproductive ideas as well as the elation of making some lasting advance, however modest, in their subject (p. 169).

He accepted that in the later part of their careers, university lecturers drew on their extensive research experience. They then spent a greater portion of their time supervising postgraduate students, teaching, and on administration, as well as on

communicating what he called "the correct" mental and critical attitudes to the next generation of scientists (p. 169). Presumably, what he meant by this was the passing on of the belief in the value of linking research and teaching ie, enculturation. He then finished his letter with some very stern words:

> Anyone entering normal university service with only teaching ambitions would be better elsewhere where pedestrian instruction only is required (p. 169).

As was mentioned in the last section, physicists appear to be extremely strong supporters of the link between research and teaching, and Barnard was no exception. However, what he appeared to be suggesting was that irrespective of their discipline, those university lecturers who were not involved in research could not be good teachers. Barnard advanced a strong case for the importance of research, but like many commentators, as Flood Page argued (1985), he did not provide any evidence to support his assertion that an involvement in research was essential to ensure that teaching was not 'pedestrian'.

Compared with Barnard's views, Clarke (1976) expressed himself very mildly. As the Director of the Robert Gordon's Institute of Technology, he wrote that:

> This Institute supports the long-held view that teaching at the highest levels is sustained and enriched by research and consultancy and that they are stimulated by the teaching of high-level courses (unpaged).

Moore (1986), the then Principal of the London Business School, appeared to go along wholeheartedly with the belief:

> It is generally accepted that the better staff are those who combine high-quality teaching skills with good research ... (p. 83).

Similarly, the Vice Principal of the Dundee Institute of Technology commented in the Institute's 1988-89 Research Digest that:

> ... the main reason for staff of the institute carrying out research is that, through this kind of applied scholarship, staff maintain their skills and expertise at the leading edge of their disciplines and are able to bear (sic) the knowledge and expertise gained in research to enhance the educational provision afforded to students (Emond, 1989: unpaged).

Horlock (1991), a former Vice Chancellor of the Open University, agreed with these sentiments:

> If the quality of university teaching is to be high class, alive and exciting, then academic staff must be closely in touch with research and scholarship, with latest developments (sic) in their subjects (p. 78).

Horlock was unusual in that he did try to justify his views. He did so by using a number of what he called 'case studies', Unfortunately, the examples he used did not help to establish the link: all that they did was to illustrate how research findings MAY be used in teaching.

Westergaard (1991), the Emeritus Professor of Sociology at the University of Sheffield, has been another academic who has argued strongly in support of the belief. He contended that there was a CRUCIAL interdependence in the social sciences between research, scholarship and teaching. Stoddard (1991), the Chairman of the then Committee of Directors of Polytechnics and also Principal of Sheffield City Polytechnic, agreed. In a conference speech, he stated that:

> In our view it is essential that the link between teaching and scholarship is preserved and enhanced across the whole of the new higher education sector. ... support for scholarship to underpin teaching is a vital component of a high quality education system (pp. 12-13).

Stoddard used the term 'scholarship' which he defined as "the vital link between teaching and research" (p. 3). However, it is clear from his paper that he was also thinking about research, and that he would have liked to have seen lecturers in higher education combining research with teaching (p. 9).

Professor Sir Eric Ash (1991) also appeared to support the belief:

> Vitality in teaching at university level demands an enthusiasm for the subject which it is hard to retain for those who are not at the same time making individual contributions (p. 10).

He argued, however, that there was a danger that this could imply that doing second rate research or even doing any research at all was sufficient to maintain teaching activity:

> All research, all scholarship has to be engaged with some passion - with just a touch of the killer instinct (p. 10).

What he appeared to mean by this rather graphic description was that unless researchers were really excited by research, their results would be second rate.

While the above comments and quotations are necessarily selective, there is no doubt that they are widely held. Some evidence for this was produced by Halsey (1992). His study showed that in 1989, 90% of university lecturers and 86% of polytechnic lecturers strongly agreed or agreed with the idea that an active research interest was essential if a person was to be a good UNIVERSITY teacher. Similarly 57% of university lecturers and 73% of polytechnic lecturers strongly agreed or agreed that an active interest in research if a person was to be a good POLYTECHNIC lecturer (p. 281).

2.5 OVERSEAS' VIEWS

2.5.1 Introduction

This chapter has concentrated so far on UK views about the relationship between research and teaching, but the belief is also quite widely held overseas. For example, the Organisation for Economic Co-operation and Development (OECD) reported that:

> Universities everywhere have tended to hold tenaciously to the view that teaching and research are inseparable (OECD, 1981: p. 44).

This section contains a number of examples of such views from other countries.

2.5.2 The United States of America

Abelson (1967) gave an American scientist's view of the belief about research and teaching:

> ... an impression remains that good teaching and research are incompatible. This is an incorrect view. With science evolving rapidly, a major task for professors is to keep up to date with developments in their field. The full-time instructor who presents material that is out of date defrauds his students in at least three ways: He fails to render proper guidance with respect to subject material, he fails to set high standards of scholarship, and he fails to inspire enthusiasm for learning. To be a good teacher of science, a professor must be intellectually virile. He must be part of the creative enterprise. The most practical means of keeping current with new developments is to participate personally in research activity. The sharply developing nature of cold-eye peer evaluation induces research scientists to work hard at creative endeavour. As part of that effort they try to achieve awareness and understanding of new discoveries in their branch of science. Their students are beneficiaries (p. 759).

A rather extraordinary view came from Deming (1972), the eminent management consultant. He argued that as long as lecturers had knowledge which had been gained from an involvement in research, then it did not matter if they were poor teachers:

> It seems to me that the prime requirement for a teacher is to possess some knowledge to teach. He who does no research possesses not (sic) knowledge and has nothing to teach (p. 47).

He then justified this view by referring to the two worst teachers he had ever known. They both happened to be world experts in their field, so "people came from all over the world to hear them" (p. 47). While this may be true, lecturers in UK universities

would be extremely lucky to find that students these days would come to their lectures if they were poor communicators, even if they were international experts in their field.

The views of accountants about the relationship between research and teaching are perhaps of more relevance to this study, and the extracts that follow give some interesting insights of American thinking on this subject. Beaver (1984), for example, accepted that it was an important, controversial, and frustrating topic (p. 37), but he did not think that there was any inherent conflict between research and teaching (p. 38). Cooper (1985) was, however, a little more cautious:

> The increase in doctorates has probably had a beneficial effect on the accounting profession. While it can never be proven, the quality of teaching at most colleges is more consistent and better than when part-time, or master CPA's were instructors. (p. 12).

Seiler and Pearson (1986) argued the need for research rather differently:

> When one is immersed in teaching, with relatively heavy teaching loads and very little time for research, teaching may tend to become a routine and less satisfying task (p. 73).

This comment appears to be based on the view that unless lecturers are involved in research then teaching will become somewhat boring. What is not clear is why an involvement in research (and not an involvement in other activities) may make teaching more interesting.

Benke and Hermanson (1987) had other reasons for supporting what they called 'scholarly research', but they argued that research was important to teaching as a means of:

> ... keeping the researcher mentally alert and informed so that he or she is a more effective teacher (p. 64).

Dopuch (1989) had some very firm views:

> ... I am a strong believer in the integration of accounting research and teaching. The main reason behind this belief is simply that I view accounting research as the primary means by which accounting instructors can enhance and update the content of their present courses; it can also spur them on to design new ones (p. 1).

Kaplan (1989) also argued that:

> ... one of the principal justifications for asking (or requiring) professors to perform research is to increase the stock of knowledge we can pass on to the current and future generations (p. 129).

However, he also asserted that teaching benefited research, and he went on to state that in his experience, ideas for research came from teaching on new courses or teaching on existing courses that he had not taught before. He contended that gaps in lecturers' conventional knowledge had been discovered by being forced to search for and master new material, and to prepare for classes based on this material (p. 131).

Kinney (1989) agreed with Kaplan on this point:

> ... there is often a link from teaching to research, ... When you try to teach others what you "know", you often find that you really don't know it. Preparation of class materials to allow easy understanding of real world situations reveals gaps in our knowledge. A good proportion of my research ideas have arisen in just this way (p. 120).

He maintained that in trying to understand accounting situations in the real world and how established practices affected behaviour, professors did not just teach rules, but the theories about the causes and effects of the rules (pp. 119-120).

These are important points. However, this thesis is primarily concerned with exploring the relationship between research and teaching, and not between teaching and research, although this theme will be returned to later in Chapter 15.

It is interesting to note that unlike their American counterparts, few (if any) British academic accountants have ever expressed any public views similar to the ones quoted above about the research-teaching nexus.

2.5.3 Other countries

The belief about research and teaching has been strongly supported in other countries besides the United States of America. In Australia, for example, the belief is so strong that it is now a formal requirement that ALL faculty teach and research (Moses, 1990a; 1990b; 1994). As Moses put it:

> The dominant ideology in universities ... is that in all disciplines teaching and research benefit each other (Moses, 1990b: p. 351).

Marsh and Turpin (1992) also confirmed that the belief had wide acceptance in Australia.

It would appear that the belief is also held in both Austria and Denmark. Wandel (1983), for example, the Rector of Aarhus University in Denmark, wrote very strongly in support of the belief. In concluding his article he stated quite categorically that:

> Research definitely benefits teaching... (p. 17).

He listed five main reasons for supporting this view, and they may be summarised as follows:

1) the renewal and updating of curricula is encouraged;
2) perspective and quality are imparted to elementary teaching, since the foundations of subjects are defined and redefined with greater authority;
3) the research process may inspire new methods in teaching, and the procedures followed in research may be applied to practical work encountered by the student after leaving university;
4) teachers who have research competence are necessary for the teaching of advanced students; and
5) the presence of research at an institution attracts and retains qualified personnel through whom teaching may benefit .

As can be seen from the above summary, all of these points are mere assertions. In responding to his paper, Mairinger stated that Austrian universities also adhered to "the old ideological concept of the unity of teaching and research" (p. 18).

It is clear from this brief and selective survey that academics in the United Kingdom are not alone in believing that there is a strong relationship between research and teaching. However, as will be seen in Chapter 4, while some work has been done in Australia and a great many studies have been undertaken in the United States of America into investigating the belief, few investigations have been carried out in the United Kingdom.

2.6 DISSENTING VOICES

It would be misleading to conclude this chapter by giving an impression that there is almost universal acceptance of the belief. This is certainly not the case. Over 25 years ago Black (1968), for example, was arguing that it was not possible to say confidently whether research led to better teaching, but he was certain of one thing:

> ... there is a deficiency of research in the area of teaching- research interactions (p. 352).

As indicated earlier in the chapter, however, perhaps Flood Page (1972; 1985; 1989) has been the severest critics of the belief, especially of those academics who had put it forward without any supporting evidence, and similarly Elton has written extensively on the subject (see, for example, Elton, 1970; 1971; 1975; 1984; 1985; 1986; 1987; 1990; 1992). While Flood page may have been highly critical of those academics who have supported the belief without being able to produce any evidence, Elton has been similarly critical of those quantitative studies that have attempted to measure both research and teaching on a single scale (Elton, 1986). He argued that:

1) It was neither possible nor legitimate to draw conclusions about the mutual cross fertilisation of teaching and research if they were based on correlation studies of individual academics.

2) At the institutional or departmental level it was necessary to distinguish between teaching, scholarship, and research, and that at this level teaching and research fertilised each other through the mediation of scholarship.

3) Scholarship was more likely to be absent in the sciences because it had such a comparatively low status, and that this then led to a divorce between teaching and research.

(p. 302)

Rudd (1974) looked at the problem from a different perspective:

> ... the commonly observed relationship between research and teaching arises because the man (sic) who has the outstanding ability that makes him a good teacher also has the enquiring mind and inner compulsion that make him do research and the high ability that makes it good research. He may ... be helped in his teaching by doing research that has both breadth and depth, but the main reasons for his being a better than average teacher lies elsewhere. For the more pedestrian researcher, however, it is unlikely that doing or not doing research has any effect on the quality of his teaching at undergraduate level (p. 6).

In other words, good teachers may make good researchers; but it is not research that turns them into good teachers. This means that there must be some other factor that makes for good teaching. Rudd clearly regarded the main factor as having an enquiring mind. At the time that his article was first read, it was not appreciated what relevance his argument would have on the eventual outcome of this study. At this stage all that needs to be reported is that he made a telling point, and that it will be returned to in Chapter 15.

Salter (1977) dismissed the belief as an influential and embarrassing myth (p. 11), but Badger (1985) considered it in a little more detail. He commented that all of his university lecturers were involved in research and yet some of them were bad teachers. Since becoming a lecturer, he had found that there were both good and bad lecturers in all categories. This was in contrast to his experience at school where none of his teachers were engaged in research, and yet some were good teachers (and some presumably were bad). In his view, some of the major characteristics of a good teacher were as follows:

1) an adequate knowledge of the subject;
2) an ability to communicate knowledge at the required level;
3) an ability to arouse the students' interest in the subject;
4) an awareness of and a sympathetic approach to students' academic difficulties; and

5) a willingness to undertake the necessary chores of teaching.

Badger did not think that there was a necessary and positive correlation between research and teaching. However, while he thought that this was true of general teaching, he accepted that it may not apply to assignment or project work of a research nature.

de Winter Hebron (1985), the Editor of the Bulletin of Educational Development, reminded his readers in a special edition that the belief should be referred to as a myth because:

> (a) it's never really been tested, and (b) ever so many people believe it - that engaging in academic research somehow improves per se the quality of teaching by that researcher, or at the very least in that department (p. 3).

A few years later, Barnett (1990) was arguing that for effective teaching to take place in higher education, someone should be engaged in research, but that did not mean that all teachers should be researchers (page 129). Ball (1992) was in agreement with this point. Referring to a view put forward by Horlock (1991), he commented that:

> If that view is correct, then we might ask ourselves why we are prepared to allow more than half the students in UK higher education to earn their degrees and diplomas in Polytechnics and Colleges of Higher Education excluded from the dual-support arrangements for research, or why the London external degree was an acceptable form of higher education for so many in the past; or why we are prepared to tolerate the teaching of higher diploma courses, and the 'franchising' of part of degree courses, in Colleges of Further Education, where there is no tradition or ethos of research (p. 133).

Stevenson (1993) accepted this point, and he also questioned the conventional view that:

> ... one's teaching cannot be much good unless one is also producing new knowledge (p. 3).

Likewise, Williams (1993) wondered whether a university could be cost-effective if some of the effort going into research only found its way back into teaching indirectly and at several years' remove (p. 4).

2.7 SUMMARY

It is clear from the evidence presented in this chapter that there is a widespread belief in higher education in both the United Kingdom and abroad that in order to be a good teacher it is necessary to be an active researcher. The belief has been expressed in many forms over a long period of time by both governmental bodies, and by various

professional associations, as well as by many academics. Sometimes these views have been expressed in very strong terms, and if they are valid, it is difficult to see why ANY lecturers should have been allowed to remain in post if they were not engaged in research (Ball, 1992).

Flood Page (1972; 1985) has been particularly keen to argue that there is no evidence to support the belief. Some lecturers are convinced that an interest in research maintains and enhances their enthusiasm for teaching, and without the re-invigoration that research brings, their teaching would be dull and uninspired. It is difficult to see, however, why only research can provide that revitalised enthusiasm. If teaching is unsupported by any form of research and it needs some outside interest to provide that stimulus, it is not clear why this cannot be provided by some other form of professional activity (or even some hobby or past-time). Furthermore, it is debatable whether academics should be employed as teachers if the task can only be made tolerable by some other pursuit.

Some proponents argue that research provides material for lectures and tutorials (which presumably would not be the case for lecturers whose stimulus came from other outside interests), but as Sample (1972) pointed out, the curricula tend to range far beyond the narrow specialisms of most researchers (p. 19). However, if the belief is correct, then there must be some factor inherent in research that converts a reasonable teacher into a good one. Alternatively, it could be the case that universities employ clever people and clever people tend to enjoy doing research (Williams, 1984: p. 13). This could imply that lecturers who are not doing research are less clever than those who do research. This would appear to be an extraordinary notion, and there is no evidence to support it. It may well be that Williams did not mean 'clever', and that Rudd (1974) was nearer the mark in suggesting instead that good teachers had enquiring minds (p. 6). Thus lecturers who had enquiring minds were curious about events and issues, and they therefore had an urge to find out the answers for themselves. Hence they were likely to engage in some form of research.

This chapter has sought to provide some evidence that there IS a strong belief in higher education that in order to be a good teacher it is necessary to be an active researcher. There is no doubt that considerable support has been given to the idea in the United Kingdom, but there has been very little work done to investigate it. This is not the case overseas, however, especially in America. Before reviewing the studies that have investigated the belief, it would first be helpful to trace how it came to be so strongly established in the United Kingdom. This is outlined in the next chapter.

CHAPTER 3

THE DEVELOPMENT OF THE BELIEF

3.0 INTRODUCTION

It is clear from the views outlined in the last chapter that there is a strongly held view in British higher education that in order to be a good teacher it is necessary to be an active researcher. Although this view has not gone entirely unchallenged, few lecturers appear to disagree with it. This may be because it depends upon the context in which the question is asked. Lecturers who are seeking promotion, for example, are not likely to disagree publicly with the belief when they are aware just how much emphasis is placed upon research by senior academics employed in higher education institutions (Dyson, 1995: p. 142).

The main purpose of this chapter is to examine the development and growth of research in British universities, and to trace its linkage to teaching. The chapter is divided into three main sections. Section 3.1 outlines the development and growth of British universities from about 1100 to 1919. It is convenient to break the discussion at this point as 1919 was the year that the UGC was formed (Shinn, 1986: p. 53), and it links, therefore, with the material reviewed in the last chapter. Section 3.2 traces the effect of Germanic developments on British universities during the period 1800-1919, while Section 3.3 provides a summary of the chapter.

3.1 THE PERIOD 1100 TO 1919

3.1.1 Medieval universities

The origin of British universities can be traced back to the Middle Ages (Perkins, 1972: p. 680). As the search for knowledge moved from the church and the monasteries to secular institutions, universities were founded in a number of European cities, such as Bologna, Cambridge, Oxford, Paris, and Salamanca. The exact date of both Oxford and Cambridge's origins are uncertain (Shinn, 1986: p. 3), but it is believed that Oxford's go back to about 1167, and Cambridge's to 1209 (Berdahl, 1959: pp. 111-112). Oxford received its Royal Charter in 1214, and Cambridge in 1318. In Scotland, during the following two centuries, where the population was perhaps one-fifth or one-sixth of that of England (Clapham, 1957: pp. 78-79), five universities were founded: St Andrews (1411), Glasgow (1451), two in Aberdeen (1495 and 1593), and Edinburgh (1583). Thereafter, no more universities were instituted in Britain until the nineteenth century.

These medieval universities brought together masters and scholars. They were designed primarily as teaching institutions, partly to satisfy the thirst for knowledge, and partly to meet the growing need to educate lawyers and the clergy (Shinn, 1986: p.

2). The general structure of such universities was in place by the beginning of the sixteenth century. Teachers and students lived together, regular meetings were held in established places, knowledge was broken down into subjects, and colleges and departments were formed to support those subjects. This structure was developed in order to support teaching which was regarded as the earliest mission of the universities (Perkins, 1972: p.680).

In order to prepare students for what was mainly an oral culture (Perkin, 1984: p. 25), the main teaching method adopted was dialectical. It was expected that men would make their presence felt in administration, the churches, and the courts, by the sheer force of their verbal arguments, and hence the teaching had to prepare them for such work. It is interesting to note that this method still underpins the teaching method adopted in universities today eg, classes tend to be organised around a formal lecture and tutorial system, even though the culture is now far less dialectical.

Oxford and Cambridge flourished in the thirteenth and fourteenth centuries as new orders of learned friars arrived and new colleges were established (Berdahl, 1959: p. 12). Over the next two centuries such institutions became largely finishing schools for young gentlemen. They provided opportunities for drinking, gaming and wenching, while lectures and examinations almost totally disappeared (Perkin, 1973: p. 70). They were thus very popular! However, their popularity as finishing schools began to decline after the Civil War, and they became virtually staging posts for leisured fellows waiting for church livings to become vacant (p. 70). By the eighteenth century, they had sunk to their lowest point, and they were affected by corruption, complacency and neglect (Shinn, 1986: p. 11). Indeed, it was at this time that university teaching reached its nadir as an occupation (Perkin, 1973: p. 71).

The position was little better in Scotland, and its universities were at least in part, no more than schools. As late as 1832, for example, boys from the age of 12 were attending Glasgow University. Thus Perkin (1973) was able to argue that although it was claimed that Scottish universities were not so moribund and amateurish as English universities:

> ... their superiority has been misunderstood and exaggerated, since they were primarily engaged in the (sic) secondary education which in England was provided by the endowed grammar and public schools (p. 72).

Up to about 1800, British universities remained largely teaching institutions (even if their standards were somewhat suspect), and they remained so for much of the nineteenth century. A renowned educationalist such as Cardinal Newman was able to assert, for example, that he regarded a university as being concerned only with teaching and not with research (Newman, 1976). He argued that a university was a place for teaching universal knowledge:

> ...its object is, on the one hand, intellectual not moral; and, on the other, that it is the diffusion and extension of knowledge rather than the advancement. If its

> object were scientific and philosophical discovery, I do not see why a university should have students; if a religious training, I do not see how it can be the seat of literature and science (p. XXlX).

Newman's views were extremely influential, and he also had some support elsewhere. In Scotland, for example, where according to Ashby (1974) there was a well-established professoriate, it was asserted that:

> ... the 'Scotch professor does not yet consider research to be one of his duties' (p. 77).

3.1.2 New universities

The nineteenth century saw great changes taking place in society generally, as economic, educational, industrial, religious and social developments began to have their effect, not least in the universities. Perkin (1973) argued that the main driving force behind the reform of the universities and the founding of new ones was the impact of the Industrial Revolution (pp. 72-73). Major reforms only came towards the end of the century, however, although two new universities were founded in the first half of the century: Durham (in 1832) and London (in 1836). Meanwhile, in Scotland Aberdeen's two universities were reconstituted in 1860 as the University of Aberdeen (Simpson, 1963: p. 7). It was only at the turn of the century that another eight universities were established (although their origins sometimes went well before their formal foundation date): Wales (1893), Birmingham (1900), Liverpool (1903), Manchester (1903), Leeds (1904), Sheffield (1905), Queen's University Belfast (1908) and Bristol (1909) [Berdahl, 1959: p. 197; see also Silver and Teague, 1970].

Durham was founded largely to protect the funds of the Anglican Church from being confiscated as a result of the Reform Act of 1832 (Berdahl, 1959: p. 23). It was exclusively Anglican, and it soon developed a residential pattern similar to Oxford and Cambridge. By contrast, London University was formed as a result of an affiliation between University College (established in 1826) and King's College (established in 1829). It was free of both religious instruction and religious tests, and although King's College was exclusively dedicated to the Established Church, it followed the example of University College in offering a wider and more modern curriculum than was found at the ancient universities (p. 24).

By 1882 Oxford and Cambridge had been subject to a number of important changes following a number of government reforms. The four most important ones being as follows: (Berdahl, 1959):

1) the powers of the universities (as distinct from the colleges) had been strengthened and made less oligarchial;
2) the fellowship and scholarship systems had been amended, and restrictions on family, school, regional, religious, ordination, celibacy, and life fellowships were abolished with new open scholarships established;

3) the curriculum and teaching system was substantially modified; and

4) attempts were made to attract bright, young working class men (pp. 34-35).

The new civic universities also incorporated many of the reforms recommended by the 1850 Oxford and Cambridge Royal Commissions, and similar changes took place at Durham and in the Scottish universities (p. 40). As might be expected, there had been a great deal of resistance to change at the ancient universities. The introduction of science, for example, was particularly opposed, even though it was clear that there was an increasing demand for technically trained people. Thus as Rothblatt (1983) pointed out:

> The period of 1870 was one of imperial expansion, sharp international trading rivalry, the application of science to manufacturing, and the development of the large industrial corporation. In these changing circumstances there was room for a new university mission. New industries, especially in chemicals, metals, or synthetic textiles could not function without applied science or high level technological innovation, and they did not have traditions of basic research behind them to make the necessary technological changes unaided. Furthermore, better trained managers were required in the large publicly owned firms (p. 132).

This demand for better educated and trained personnel from the new industries was combined with the growth of a better educated populace following the general reforms in schooling which took place during the 1870's and 1880's (Berdahl, 1959: p. 41; Shinn, 1986: pp. 16-17). This led inevitably to the creation of the new civic universities. Sanderson (1988) argued that from the start these new universities were part of what he called the 'industrial spirit' (p. 91). What he meant by this was that many of them were founded by industrialists using their own money (eg, Birmingham, Manchester, Reading, Sheffield, Southampton), although this did not mean that they were entirely industrially based. Indeed, Owens at Manchester envisaged a traditional institution of learning and science, Palmer had no industrial ambitions for Reading, while Hartley at Southampton was unclear what he wanted. Some businessmen did envisage an industrial future, for example, Mason at Birmingham, and Firth and Mappin at Sheffield, the latter wanting:

> ... in effect, training and research departments for their own firms (Sanderson, 1988, p. 92).

The new universities were not, however, supported only by industrialists, but also by the whole business community (Sanderson, 1988: p. 92), and Birmingham, Liverpool, Manchester were striking examples of this wide-spread support. Nonetheless, Sanderson argued that:

> ... the common characteristic of the successful was the importance of the industrial support (p. 93).

Those that did not have industrial support (such as Durham) did not flourish. Sanderson came to the conclusion that:

> Those civic universities located in industrial regions gaining support of the business classes and reflecting their interests and spirit flourished. Those that did not, did not (p. 93).

This meant, of course, that they adopted a pro-industrial stance, and they affirmed their support for industrial values. Thus universities such as Birmingham, Leeds (which had started out as the Yorkshire College of Science), and Sheffield saw science as a means of assisting the development of local industries. Sanderson (1988) illustrated this point by using as an example Henry Roscoe of Manchester. Roscoe became closely involved with the regional chemical industry through "advice and consultancy" (p.97). He was responsible, INTER ALIA, for checking local chemical nuisances, for reducing the pollution of Manchester's drains caused by horseboilers making glue, as well as advising chemical firms about waste, the avoidance of gas losses, and the layout of factories. Sanderson was convinced that Roscoe's work:

> ... paid dividends, not only in financial support for the industry but in changing attitudes, linking industry, science and higher education (p. 97).

The result was that in England:

> ... there was little firm-based research and still less corporately organized at that time. This meant that most scientific research for industry before 1914 was undertaken not by firms themselves but by university departments in close contact with industry (p. 90).

Thus it would appear that the new universities adopted a dual research and teaching role right from their inception, and they did not see themselves purely as teaching institutions. As Perkins (1972) asserted:

> Before the nineteenth century, the primary rationale for scholarship or research was its impact on teaching. Private study reflection, and writing were almost always viewed as vital ingredients in preparing the teacher for his job - in keeping his mind sharp, his lectures fresh, his students intellectually alert. Scholarly effort outside the classroom was therefore considered a necessary adjunct to teaching. During all these centuries, however, such scholarship was regarded as an individual pursuit rather than an institutional one. Consequently, the university made only minimal provisions for its support (p. 683).

He then went on to argue that:

> Gradually, scholarly attention turned from the transmission of known truths to a search for new knowledge. This shift in the scholar's concerns gave rise to an enterprise that followed its own dynamic laws of growth. By the end of the

> nineteenth century it was clear that research had become an end in itself, regardless of its impact on teaching. It was also clear that the research mission had gained equal footing with the teaching mission in the university (p. 683).

It is doubtful whether Perkins' analysis may be entirely true of the new civic universities. Although some of them had been formed out of earlier institutions, they may not have been established long enough to be able 'to turn their attention away from teaching' to an involvement in research. As has been argued, the twin functions of research and teaching evolved naturally as a direct consequence of the circumstances in which they were created.

Oxford and Cambridge were somewhat different, as they remained primarily teaching institutions for much of the nineteenth century. and the link between industrialism and reform was tenuous (Perkin, 1973: p. 76). Sometime around the 1850's, however, changes did begin to take place. According to Stewart (1989):

> ... professors on the German pattern of teaching and research were appointed to strengthen the university academically and widen its teaching options and later appointments were made to compensate for the poor intellectual quality of a number of the college tutors and their irresponsibility as teachers (p. 15).

Nonetheless, there was much resistance to change in the curriculum, and progress was slow. Oxford, for example, did not hold any classes in physics until 1870 (Allen, 1988: p. 36), although after 1870 new subjects were introduced (especially science subjects) and laboratories built. However, by the end of the century, Oxford and Cambridge had become modern universities offering almost as wide a range of courses as those of the civic and the Scottish universities (Perkin, 1973: p. 76).

In fact, the new universities forged ahead confident in their dual purpose role, and thus when Bremmer (1908a) came to write a series of articles on Leeds, Liverpool and Manchester, he was able to state in his first article on Manchester that:

> If one were asked what is the aim and what the ends of a modern University, the reply would probably be: First, it must aim at uniting the study of pure science and the application of science to industry and commerce; in other words, it must be useful. Second, to distinguish it from technical schools and colleges, a due and sufficient place must be assigned to the Arts, the Humanities. Thirdly, in order that the net cast may draw to the University men and women from every class of life, the University must be in line with that famous educational ladder whose lower rungs are in the primary and secondary schools of the country. Fourthly, although not strictly necessary, it is well that modern Universities be to some extent localized (p. 72).

He was full of admiration for Manchester's professors:

> Few things in my brief visit were more striking, apart from the vastness and general excellence of the building than the character and capacity of the professors. One felt that it was not all bustle, mere preparation for business, the need to equal or surpass great competing nations in the field of industry; but that here, too, under Manchester's heavy, soot-laden skies, are men who remember that it has always been England's pride to form character, to train her sons not only for business and professions, but for life (p. 74).

By March he was reporting on Liverpool University:

> The reputation of the professors extend far beyond Liverpool; several have carried her fame to other Universities, and the names of Lodge, Bradley, Raleigh, Forsyth are known to the world; and amongst their titles to this world-fame is their capacity to carry on original research work. They are not simply men who limit their talents to the preparation of students for professions and business (Bremmer, 1908b: p. 173).

By May he had been to Leeds University, but he was not quite as impressed with his visit there as he had been at Liverpool or Manchester:

> Research work, too, is undertaken, though less extensively than in Manchester and Liverpool (Bremmer, 1908c: p. 310).

Nonetheless, he had some sympathy with Leed's difficulties, for he added:

> It is well to remember that Leeds is much poorer than Manchester and Liverpool, and that research work is expensive and needs endowment (p. 310).

It is clear from these three reports that from their earliest days the opportunity to do research in these three new universities had been eagerly grasped.

Perkin (1973) argued that the activities taking place in the new universities were greatly needed. The Industrial Revolution and the reform of the old professions (law and medicine) and the founding of new ones (eg, accountancy, architecture, company secretarialship, chemistry, dental surgery, insurance, interior decoration , pharmacy, photography, physics, and surveying) called for a totally different university system and a new kind of university teaching profession to service it (p. 73). In fact, there were really two systems, one completely new, and one a reformed version of the old one. In the twentieth century these two systems were fused into a single one with important elements being contributed by each profession.

The new system was only new in England. According to Perkin (1973) it had its roots in the Scottish universities (p.73), and its borrowing from Germany was fairly modest (Perkin, 1984: p.36). Perkin described the tradition as follows:

> It was the professorial tradition of scholarship and research, of the dedicated scholar who found time to share his abundance of learning and discovery with a small band of student apprentices. It was orientated towards the real world and its problems, whether scientific, technological or social, and it stressed the vocational element of education, both in the sense of a serious call to the life of scholarship and in the sense of being relevant to the student's particular career (1973: p. 74).

It is apparent from the above review that the new universities were strongly research orientated. As Rothblatt (1983) cautiously suggested:

> Despite the anti-business bias implied in the aristocratic model of professionalism, there does appear to have been a considerable amount of industrial research undertaken by professions in the provincial universities in their early years and by the London professoriate in the period 1900-1914 (p. 138).

Although it is clear that research had become an established university function by the time that the First World War had begun, Ashby (1974) pointed out that its overall impact on the universities should not be exaggerated:

> In Britain, up to the First World War, the paradigm of a university teacher - at any rate in the humanities - was not the research-centred German professor; it was the reformed Oxbridge college don whose aim (as Mark Pattison put it) was to produce 'not a book but a man' (p. 78).

Nonetheless, as Ben-David and Zloczower (1962) suggested, the English university system served certain classes in society, and that all systems had responded flexibly to the needs of their classes (p. 68). The Oxford-Cambridge system served the elite, but when required, arts, empirical science and a limited amount of professional studies were added to their syllabuses. The provincial universities served the middle classes, and research was also introduced, partly in response to outside demands (eg, in agriculture), and partly as a requirement of teaching certain subjects (mainly the experimental natural sciences) (p. 68). Apart from in some limited fields, however, Oxford and Cambridge were not in much demand as research institutions until after the Second World War (p. 66).

3.2 THE GERMANIC INFLUENCE

Ben-David (1985) asserted that universities had always been "seats of research" (p. 5380), although as was outlined in the last section, that was not the case with British universities up to at least the nineteenth century. However, Ben-David did admit that the research that was undertaken was mainly theoretical, interpretative, or philological. In the seventeenth and eighteenth centuries, for example:

> ... experimental or even empirical science based on first-hand observation of natural or social phenomena and events was not pursued at universities (p. 5380).

The universities were also not involved in training students for research, and teachers were only expected to instruct their students in the existing body of knowledge. Gellert (1992) disagreed with Ben-David that institutes of higher education had been seats of research since ancient times. In his view:

> Research in the sense of a systematic production of knowledge is a fairly recent phenomenon (p. 1634).

Research of this nature, he believed had been carried out by interested individuals largely outside the universities, and by the end of the eighteenth century:

> The universities themselves had degenerated into rigid, denominationally controlled organisations with extremely limited intellectual and innovative capacities (p. 1634).

Certainly, as Redner (1987) argued, at the start of the nineteenth century universities in both France and Germany were on the point of being abolished (p. 46), and as was discussed in Section 3.1.1, British universities were also in a very unhealthy state. Redner believed that there was a danger that there would then have been no universities eventually left in the world. He thought that it was unlikely that British universities would have been reformed, and they would have "inevitably disappeared" (p. 46).

This occurrence was avoided because German universities were reformed, and this eventually had an impact on universities in other countries, notably in England, France, and the United States (Ben-David and Zloczower, 1962: p. 48). The changes in Germany were brought about by political considerations, following the French Revolution (Perkin, 1984: p.46; Redner, 1987: pp. 45-46). Napoleon suppressed the University of Halle, but a successful appeal was made to King Frederick William lll to restore it. One of the consequences of this appeal was that he appointed Wilhelm von Humboldt to the Ministry of the Interior in order to reform the Prussian education system, and to found the University of Berlin which he did in 1810 (Ashby, 1967: p. 15; Rivier, 1980: p. 344; Clark, B.R., 1984: p. 11; Perkin, 1984: pp. 33-34).

According to Redner (1987), one of the cardinal principles in which Humboldt believed was "the unity of teaching and research" (p. 46), and that the university should institute a framework for an informal "society of scholars" (p. 47). He argued that the original meaning of the phrase 'the unity of teaching and research' must be interpreted within that context. In Humboldt's own words (as quoted in Ashby, 1967):

> The relationship between teacher and student ... is changing. The former does not exist for the sake of the latter. They are both at the university for the sake of science and scholarship (p. 15).

Ashby remarked that this belief gave rise to the idea of education through training in science and scholarly research (ERZIEHUNG DURCH WISSENSCHAFT) which led in turn to the idea that teaching and research were inseparable. According to Perkin (1984), Humboldt believed that in order to ensure the purest and highest form of knowledge (WISSENSCHAFT), there should be absolute freedom to teach (LEHRFREIHEIT) and to learn (LERNFREIHEIT). WISSENSCHAFT is often translated into English as meaning 'science' (p. 34), but as Schwartzman (1984) pointed out:

> ... the German WISSENSCHAFT is much broader than the English "science", since it includes a component of scholarship which is not necessarily part of its Anglo-Saxon meaning (p. 205n).

Elton (1986) also discussed this point at some length (pp. 158-160). He argued that science in the Germanic context included an element of 'scholarship' and it was this element that linked it to teaching. In any case, he asserted, it was only in the humanities that "scholarship was dignified with the title 'research'" (p. 159).

Perkin (1984) looked at the translation problem somewhat differently. He asserted that although it came to be believed that WISSENSCHAFT was RESEARCH oriented (especially towards the natural sciences), this could not have been so, since Germany at that time was not an industrial society. Instead, he argued that:

> It was a process, an approach to learning, an attitude of mind, a skill and a capacity to think rather than a specialized form of knowledge... (p. 34).

Perkin was almost certainly correct in his analysis. As Aitkin (1991) pointed out:

> Research is a very modern human activity. In the form we understand it today - the advancement of knowledge through experimentation, model-building and theorising, and the systematic testing of ideas against evidence - research hardly existed before the late 18th century, and its origins and setting lay in industry, not academe (p. 236).

In any case, the natural sciences at that time did not include sufficient authoritative knowledge that would enable them to be taught as separate subjects comparable with classical languages, law and mathematics (Ben-David, 1977: p. 3585).

It is apparent, therefore, that care should be taken in interpreting Humboldt's educational ideas, especially that idea relating to the unity of teaching and research. Nonetheless, as Perkin (1984) noted, the Humboldtian ideal became, as he put it:

> ... the embodiment of the specialized research-oriented ideal and the model for the progressive system of higher education in other advanced societies (p.35).

According to Ben-David and Zloczower (1962), England was the first major country to be influenced by the Germanic model (p. 62), and that from the 1830's until 1914 German universities were held up as a challenge and a model for English universities. They argued that all the new English universities created at the end of the nineteenth century were influenced by what was happening in Germany, although a German type of university never developed in England. Indeed, as noted earlier, Perkin (1984) described the borrowing from Germany as being fairly modest (p. 36).

Nonetheless, whatever the precise influence the Germanic tradition had on British higher education, it seems to be fairly clear that by the end of the nineteenth century the idea of the unity of research and teaching had become to be accepted in university circles. Indeed, as was seen in the last chapter, it appeared to have become so well established that the UGC was able to argue shortly after its formation in 1919 that junior teachers could not hope to rise in their profession unless they were provided with the opportunity to advance knowledge ie, to undertake research (UGC, 1921: p. 7).

Thus within just a few decades, British universities had moved from being just primarily teaching institutions towards being research orientated, although the movement was slower in some universities and in some disciplines than it was in others. Bearing in mind the economic, industrial, and political changes that took place in the two or three decades that led up to the First World War, it is understandable why RESEARCH became so important, but it is more puzzling why it became so closely associated with teaching.

I have put a great deal of effort into researching this conundrum, but I have not been particularly successful in obtaining any convincing reasons. There may be a number of factors. The Germanic ideas would certainly have had some effect, but the change is more likely to have arisen out of the nature of the new disciplines then being introduced into the universities.

The new sciences introduced at that time into the recently founded civic and provincial universities could not, of course, have been underpinned by a body of scholarship. Thus it seems reasonable to assume that lecturers would then have had to do some research so that they had something to teach. Clearly, if lecturers became short of material and they were also unaware of new discoveries that their colleagues were making, they would come to be seen as poor teachers. This might explain why one of the main arguments still advanced today for the belief in the unity of research and teaching is that research is necessary in order to keep up to date (see, for example, PCFC, 1990: p. 15; DES, 1990d: p. 17; Horlock, 1991: p. 78).

In disciplines where there was already an established body of knowledge, the position was somewhat different. It would not have been necessary to become involved in research, although no doubt some form of scholarship was expected. Nonetheless, some years after the period covered in this section, an increasing emphasis was being placed on research, irrespective of the discipline (see, for example, Mair, 1922; Royal

Commission, 1922; Baker, 1923; Whitehead, 1929; Flexner, 1930; Mclean, 1931). This move towards research was clearly beginning to worry some academics, such as Field (1931). He thought that in some disciplines (especially the arts), scholarship was more important (or relevant) than research (p. 4). Interestingly, this was an argument taken up in more recent times by Elton (1986) who argued that there had been an illegitimate raising of the status of research at the expense of genuine scholarship (p. 301).

Thus following the end of the First World War, it is clear that research had become an important and increasing activity in British universities, and at the same time it had gradually become intertwined with teaching. For example, just five years after the end of the War, Baker (1923) was able to comment that:

> The statement has been made that the best research workers make the best teachers... (p. 13).

Unfortunately Baker did not provide a reference for this statement, and I have not been able to trace its source. However, it does provide some evidence that the belief about research and teaching had begun to take root in the early part of this century.

3.3 SUMMARY

The main objectives of this chapter were: (1) to trace the development of research as a major function in British universities; and (2) to outline how teaching and research gradually merged together so that it eventually became accepted that good teaching could not take place without an active involvement in research.

There were only two universities in England and five in Scotland from medieval times until the nineteenth century. All these seven universities remained almost entirely teaching institutions until that time. During the previous two hundred years they set a very low standard of education, and in England at least, they were the exclusive prerogative of rich young Anglicans. The five universities in Scotland were not as exclusive, although they were generally regarded as little more than an extension of secondary schools. These British universities were not particularly innovative, and they were highly resistant to change.

In the nineteenth century, however, the effects of the Industrial Revolution forced them to make changes as economic, political, and social pressures began to make an impact on them. Oxford and Cambridge, for the first time in their history, found that they had to compete in England with two newly created universities (Durham and London), and as the century advanced, with a growing number of colleges in the major towns and cities, some of which later became universities.

These new institutions responded instantly to the demands of the time and of their founders. They recognised that the country was fast changing from an agrarian society

to an industrial one. As the new industries began to face scientific and technological problems, so the new institutions began to involve themselves in research into the problems that industry faced, and to offer advice to local companies. In the meantime, following the reforms forced on them by Parliament, Oxford and Cambridge were catching up with the new universities as they too began to introduce scientific subjects into their curriculum. Although the pace was sometimes regarded as slow, by the end of the nineteenth century, British universities were seen to have a dual purpose role: that of teaching and that of research.

There is little evidence available that indicates how these two roles eventually became fused. It may have occurred partly because as new sciences developed towards the end of the nineteenth century, lecturers needed to do some research so that they would have something to teach, and partly because British universities were beginning to be influenced by developments in Germany.

One of these developments was the belief in the unity of research and teaching. This idea had been introduced into the University of Berlin in 1810 by Humboldt. It was based on a belief that teaching had to be supported by an involvement in research, although it was not always clear what was meant by the term. However, once the idea had been introduced into British universities, it appeared to take root very quickly, and by the end of the First World War it was well established.

As was seen in the last chapter, from its inception in 1919 the UGC gave consistent support to the belief. However, despite some calls for some evidence to prove that research was vital as a means of ensuring that good teaching could take place, there have been few British studies that have investigated the belief.

This study aims to redress that balance. However, before attempting to do so, it would first be helpful to outline some of the major studies that have been carried out. These are reviewed in the next chapter.

CHAPTER 4

PREVIOUS STUDIES

4.0 INTRODUCTION

In Chapter 2 some wide-ranging evidence was presented of the belief strongly held in higher education that in order to be a good teacher it is necessary to be an active researcher. The last chapter traced the development of the belief in the United Kingdom from its birth towards the end of the nineteenth century until about 1919. The material presented in Chapters 2 and 3 clearly demonstrate that the belief is now firmly entrenched in British higher education, even though there have been few major studies that have attempted to establish or to question its validity.

This chapter has two main aims: (1) to review those studies that have been undertaken; and (2) to assess their significance. It is divided into five main sections. Section 4.1 introduces the problems researchers face in examining the relationship between research and teaching. Section 4.2 examines the few British studies that have attempted to explore the relationship. Section 4.3 outlines a number of similar American studies, while Section 4.4 reviews some studies in other countries. Section 4.5 provides a brief summary of the chapter.

4.1 THE BASIC RESEARCH PROBLEM

The belief about research and teaching which other researchers have attempted to substantiate is a simple one. It may be stated as follows:

> In order to be a good teacher it is necessary to be actively engaged in research.

The belief is also strongly held in the United States of America, although instead of 'good teacher' the Americans tend to express it in terms of 'teaching (or teacher) effectiveness'.

While it is easy to assert such a belief, it is very difficult to produce any convincing evidence, and a number of basic questions have to be answered. For example, what is meant by 'good'? What is meant by 'teacher'? Who assesses whether or not someone is a 'good teacher'? How can 'good' teaching be measured? What is meant by 'research'? How can it be measured ? How much research is necessary in order to become a 'good' teacher?

Most studies largely take the definition of 'good', 'teacher', 'teaching', and 'research' almost for granted, and they tend to concentrate on measuring 'research' output and

'good' teaching without attempting to define what is meant by these terms. Student questionnaire surveys are the most common method of measuring 'good teaching' (Braskamp, 1980), and the number of publications achieved by lecturers acts as a proxy for research productivity (Bublitz and Kee, 1984; Fox, 1992). Student questionnaires are a common feature of American higher education, and much data are normally available (Cruse, 1987). The publication records of 'faculty' are also readily available, so access to both student questionnaires and publication records means that it is relatively easy to correlate students' opinions about the teaching performance of faculty with their publication record (Rushton and Murray, 1985).

In the United Kingdom, it has been less easy to carry out such studies, as student evaluation of teaching is not as well developed as it is in the United States of America and in some other countries, such as Australia (Moses, 1986; Cave et al, 1991; de Neve, 1991; Geva-May, 1993). Although many British universities do carry out student surveys and collect details of staff publications (Fox, 1994) the system tends to be much more informal. Consequently, it has often been left to departments or individual members of staff to organise the completion of the questionnaires, and any records that are kept are regarded as confidential. Thus there are very few British studies, and none that are comparable with those in America.

The position may be changing in the United Kingdom. As a result of the various research ratings exercises that began in the 1980's (Hague, 1991; UFC, 1992), and the more recent teaching assessment reviews (HEFC, 1993; HEFCW, 1993; SHEFC, 1993b), British universities are now having to adopt much more formal documentary procedures. In order to compile the various research and teaching returns required, it is necessary for them to have accurate records of their staff's involvement in research, and an appraisal of teaching effectiveness (of which student questionnaires may form a part).

The studies that have been undertaken in America and elsewhere have been subject to a number of general criticisms (McKeachie, 1979; Aleamoni and Hexner, 1980; Dowell and Neal, 1982; Elton, 1986; Moses, 1986; Miller, 1988; Prosser and Trigwell, 1990), and they raise a number of operational questions. Are student ratings reliable? Are they biased? Are students' views the only opinions that should be taken into account when assessing teacher effectiveness? Can active research be measured adequately by counting the number of publications a teacher has published?

As will be seen in the next three sections these questions (and a number of others that arise from them) all cast doubt on the findings that such studies produce. The next section examines the few studies that have been carried out in the United Kingdom.

4.2 BRITISH STUDIES

Very little work has been done in the United Kingdom into investigating the relationship between research and teaching, and there are few studies that have

attempted to verify that there is a close relationship between the two activities. Rudd (1973) made the point over 20 years ago:

> As far as I have been able to discover this belief that active researchers make the best teachers at university level has never been satisfactorily tested; but as any research intended to test it would probably have to use collective subjective judgements in order to measure both the quality of teaching and the quality of research... (p. 302).

One British researcher who has adopted a subjective approach is Knight (1987). He examined whether there was a case for having either separate research and teaching universities, or whether it would be possible to distinguish staff within a department into researchers and teachers.

He did so by obtaining the publication record of 18 geography lecturers in one university department over a two year period (1983/84 and 1984/85) from the university's list of publications. The record was then compared with second and fourth year undergraduate student opinions of each of their lecturer's teaching quality. The students were asked to rank the lecturing and tutoring ability of their individual teachers on a scale: 0 = bad, 1 = poor, 2 = average, 3 = good, and 4 = excellent (p. 350). Knight stressed that students were asked to assess lecturers on their teaching ability, and "not on general popularity" (p. 350).

The article was lacking in statistical detail, but Knight came to the conclusion that there was a good correlation between staff members' publication records and the students' opinion of their teaching ability (p. 352).

On the basis of this rather limited evidence he asserted that it would be unwise to split universities or staff within university departments, into 'teachers' and 'researchers' (p. 352). Knight's article drew a furious response from Jenkins (1988) and Shepherd (1988). Jenkins took Knight to task over his research method, Jenkins' main objections being the adoption of publications as a measure of research, and the way that teacher effectiveness was assessed. Shepherd went into even more detail than Jenkins over Knight's methodological weaknesses, and his article provided a useful summary of the dangers inherent in assuming that research output can be measured by a publication count and that good teaching can be assessed by using student ratings. His basic objections were as follows:

1. lecturing and tutoring should have been separately measured as they are different types of activities;
2. other teaching duties were ignored;
3. the averaging of numerically ordered ratings was questionable;
4. the total number of students and the response rates were not disclosed;
5. the subject matter of courses taught by the staff was also not disclosed;

6. the distinction between 'general popularity', and 'intrinsic' interest of particular courses would have been difficult for students to make in arriving at a definition of teaching ability; and
7. the problematic relationship between teaching ability and publication output was not recognised.

Knight responded to both Jenkins' and Shepherd's articles in a brief author's reply (Knight, 1988). He claimed that he was not trying to prove that there was a correlation between good teaching and research, but that he was trying "to demonstrate that the opposite correlation could not automatically be assumed" (p. 284). It is not altogether clear what he meant by this statement, but he did accept the criticisms made of his research method. Assuming that Knight did not set out to prove that in order to be good teachers lecturers need to be active researchers, his study is useful because it is one the few attempts that have been made in the United Kingdom to establish (albeit indirectly) that those lecturers who publish the most tend to achieve higher student ratings than those lecturers who publish less frequently. This conclusion must, however, be treated with great caution because it is based on just 18 lecturers in one university department, and an unknown number of student responses.

Nonetheless, Knight's work was sufficient to encourage Batty and Matthews (1988) to try a similar exercise. They did so at the University of Wales Institute of Science and Technology with students enrolled on three courses: a BSc course, a postgraduate diploma course, and a MSc course. The response rate for the undergraduate course was 90%, and 60% for both the diploma and the MSc course. They also used a much more sophisticated publication count in measuring research productivity than had Knight, but the total number of lecturers involved in their study was not stated. Batty and Matthews came to the conclusion that:

> ... the correlation between teaching and research is close to zero everywhere (p. 162).

Ashworth (1989), the Vice Chancellor of Salford University, also set out to verify that good teaching depended on good research by examining the situation in his own university. In 1981 the UGC announced that Salford would have its recurrent grant reduced by 44% over the following three years, and its quota of British students reduced by 30%. The university responded by successfully seeking funds from other sources. Ashworth argued that an additional benefit of this policy was the effect that it had on teaching in the university. He pointed out that since 1980 the number of students who obtained first class honours' degrees and what he called the "average" class of degree showed considerable improvement.

He believed that the main factor in the improvement of degree results was:

> ... the change in the ratio of undergraduates to graduates which in turn is a consequence of the increased effectiveness with which the university's staff have obtained research grants and contracts from research councils and from industrial

> sources. This has been the link between 'good teaching' ... and research ... together... with the adoption of an explicit philosophy of education ('education for capability') which encouraged and sanctioned the use of young research assistants and graduate students in the teaching programmes of all departments (p. 3).

Ashworth argued that as a result of an enhanced research environment in the university, the students' degree results improved. However, it would appear that during this period more of the teaching was done by part-time lecturers and by young research assistants. It is likely that most of the part-time lecturers were not involved in research, so they would be able to devote relatively more time preparing for their classes, and they would also be able to incorporate their industrial experience into their material.

Similarly, the research assistants' teaching load would be low, they were probably fairly young, and it could be that their students responded more favourably to teachers who were closer to them in age. Furthermore, during this period the university was in a clear state of crisis, and it is possible that the undergraduates also responded positively by working much harder at their studies: in times of adversity, often the best is brought out of people. As Bacon put it, "*Prosperity doth best discover vice, but adversity doth best discover virtue*". It must be concluded, therefore, that while Ashworth's article is a most interesting one, it includes too many possible variables that may have influenced the degree results to be confident that an enhanced research environment was the main contributing factor.

In a CNAA report Glew (1992) undertook a short study of the place of research and scholarly activity in support of honours' degree teaching. Twelve case studies were selected in six UK universities offering courses in consumer studies and home economics, hotel and catering, sports leisure and recreation, and tourism. His aim was to show how the quality of courses in these subjects could be helped by the academic staff being involved in research.

The 12 cases related to various projects undertaken in industry and commerce, and Glew provided some evidence of how the material was incorporated into undergraduate studies. He concluded that such projects provided up to date examples of industrial practice, student projects, and industrial placements, and that they also improved the credibility of the teacher. He concluded that:

> In general, research activity by teachers in higher education seems to lead to a higher and more dynamic level of performance ... (p. 31).

He only SUGGESTED, therefore, that there might be a link between research and performance, and his project did not help to establish whether research was essential in ensuring that good teaching took place. However, what it did do was to indicate that research might be of some benefit.

A more recent study by Gardiner (1993) examined the DEPARTMENTAL relationship between research and teaching. He set out to establish that high quality teaching and learning could not be sustained by staff who were not actively engaged in scholarship and research (p. 181). His research method involved comparing the research output and the teaching quality of 29 geography departments. He used the UFC's 1992 research selectivity exercise (UFC, 1992) in order to measure research output, and teaching quality was deduced from a number of HMI reports. Gardiner accepted that his interpretation of the data could only be tentative, because only the former polytechnics and colleges were included in his survey, and many other institutions had not taken part in the research review.

His overall conclusion was that where research was limited, it was unusual to have achieved a teaching rating better than satisfactory. While this statement was factually correct, the conclusions that he drew from it were highly questionable. For example, his statistics showed that there were eight departments that achieved a research rating of 1 or 2, and yet they obtained a very good or good teaching grade. There were only two departments, however, that achieved a research rating of 3 (no department obtained a rating of more than three), but they both obtained only a satisfactory teaching rating.

Gardiner failed to establish his case, therefore, that the highest quality teaching could only be sustained by staff engaged in scholarship and research. Indeed, his survey indicates quite clearly that it was possible for departments with relatively low research ratings to obtain good teaching grades.

The examples of British studies reviewed in this section clearly demonstrate the difficulty of establishing an indisputable link between research and teaching, but as there are so few of them, it is not possible to come to any firm conclusion. It is necessary, therefore, to look for some evidence overseas.

4.3 AMERICAN STUDIES

4.3.1 Introduction

Over the last 50 years there have been a considerable number of American studies attempting to assess the relationship between research and teaching. The findings of the major studies will first be summarised in this section, and then an attempt will be made to draw some conclusions from them.

For convenience, the review of these studies has been divided into three sub-sections. Section 4.3.2 examines those studies that appeared to show either little or no relationship between research and teaching, or where the overall conclusion was vague. Section 4.3.3 reviews those studies that showed a weak correlation (r = up to 0.19). Section 4.3.4 summarises those studies that suggested a stronger relationship (r = 0.20 or more). It should be noted, however, that correlations falling within the range

0.20 to 0.35 show only a very slight relationship between variables, although they may be statistically significant (Cohen and Manion, 1989: p. 168). A correlation of 0.20, for example, indicates that only 4% of the variance is common to two measures, and even with a correlation of 0.40 only crude group measures may be possible (in fact, few studies have shown a correlation as high as 0.40). It should also be noted that in some studies r was not disclosed, and so the strength of the apparent relationship has had to be determined by reference to the author's comments.

Most of the studies will only be reviewed briefly. Many of them are very similar (although they may vary in detail), teacher effectiveness being measured by using student ratings and research being measured by the number of publications. It follows that the criticisms that can be levelled at such studies apply generally to most of them.

4.3.2 No or little relationship

One of the earliest studies was by Guthrie (1949). He reported on a project carried out at the University of Washington in 1944. Staff were asked to complete a questionnaire listing the items which should govern promotion. The first nine factors that were mentioned the most frequently were built into a rating scale. The two leading factors were: (1) teaching effectiveness; and (2) contribution to his field through research and publication. These suggestions were then incorporated into the procedure adopted for evaluation and promotion. By the time that Guthrie reported, several hundred ratings had been accumulated, and he argued that there was no significant association between teaching effectiveness and research contribution.

Guthrie's study is now very dated. However, it is interesting to note that as long ago as the 1940's American teachers accepted the research-teaching nexus, but that students did not think that research experience made up for an apparent loss of enthusiasm among older staff. The question of enthusiasm will be reconsidered in later chapters.

Frumkin and Howell (1954) set out to answer the question whether personality factors made a difference between the effective and the ineffective college professor, and also whether the conjuncture and organisation of scholarship, personality, and other factors did likewise. Their study involved comparing one effective professor with an ineffective one. Graduate students were then asked to rate the professors on the basis of 25 criteria using a 0 to 8 rating scale.

The authors concluded that there were other factors besides scholarship and personality that made the difference between effective and ineffective professors, and that two items in particular accounted for the difference: (1) spirit of growth through the presentation of fresh and vital materials (sic) contrasted with the use of out of date material, and (2) stimulus to thinking created by the presentation of many novel and thought provoking viewpoints.

Another early study was by Maslow and Zimmerman (1956). They carried out some research in a large municipal college that had a very high intellectual and academic standing. Although published in 1956, the study was carried out during the period 1943-46. Students were asked to rate the instructors, and instructors were asked to rate their colleagues. In both cases they used forms supplied by the authors. The students' forms included questions about the courses taken and the instructors taking them. They were then asked to rate each instructor: (1) as a teacher; and (2) as a personality. Instructors were asked to rate each of their colleagues as: (1) teachers; (2) personalities; and (3) for creativeness in the field. Detailed instructions were given about the ratings, and to achieve the highest possible rating, detailed descriptions were provided of what qualities were to be taken into account when assessing 'teacher', 'personality', and 'creativeness'.

Complete data were collected on 86 teachers comprising 60% of the faculty in the departments of biology, chemistry, mathematics, psychology, political science, and speech. Maslow and Zimmerman concluded that colleagues equated good teaching with creativeness, while students equated it with having a good personality. They both agreed on who were the good teachers, but they differed in their perceptions of personality.

This study is a very old one, and it contains insufficient details of the research method to be of great assistance in any modern study. It is, however, useful in offering a definition of good teaching, and in breaking it down into three main elements. This categorisation might be usefully summarised as: (1) instructional effectiveness; (2) personal characteristics; and (3) creativeness.

A much later study than Maslow and Zimmerman's was undertaken by McGrath (1962). His study was based on 15 liberal arts colleges, and it related to the period 1957-59. An administrative officer in each college was asked to name five faculty members whom their colleagues and their students considered "unusually good teachers" (p. 148). McGrath was at pains to point out that they were not required to name the "best" teachers. Altogether 75 teachers were contacted, and they had to answer a series of questions about research and teaching. There were 64 usable replies (indicating a usable response rate 85.3%). Just over 40% of the respondents believed that it was essential to be continuously engaged in original research, but it varied according to the major areas of knowledge (38% of humanity teachers, 52% of science teachers, and 24% of social science teachers).

The main importance of McGrath's study was that he was able to establish that there were different views about the contribution that research made to effective undergraduate study, and that in some fields it was a doubtful requirement that all teachers should be so engaged. It was, however, much more widely accepted that scholarship formed an essential ingredient of vital and stimulating teaching. Thus McGrath called for a clarification of the terms 'research', 'original investigation', and 'scholarship'. This again is a theme that will be returned to in subsequent chapters.

Voeks (1962), in a study at the University of Washington, measured teacher effectiveness by using student ratings, and compared them with the weighted publication record of teachers over a five year period. These were obtained from two samples: (1) one drawn from the University's Research Society (a measure of quality); and the other drawn from 193 teachers in 28 departments. No trace of any relationship in any field was found between teacher effectiveness and the amount published.

Plant and Sawrey (1970), in a study of a department of psychology in a large state college in California, correlated student ratings with publications. Ratings were obtained from 1,247 students relating to 32 professors. The authors tried to avoid bias in the student questionnaire by obtaining from the students what they felt were the most important characteristics of the good professor-teacher. These were: (1) communicating with students; (2) motivating students; (3) knowledge of the subject; (4) interest in the subject; (5) concern for students; (6) interesting presentation; (7) organised lectures; and (8) fair tests and grades. They also extended the measure of research involvement to include not only the number of scholarly publications (these were unweighted), but also the number of papers presented at meetings of scientific professional societies (international, national, regional, or state), the number of MA, MS or BA honours' theses committees chaired, and whether some financial support from either inside or outside the college had been received for research activities during the three year period covered in the study.

The procedures adopted in this study were an improvement on the ones commonly used in student ratings/publication type projects, but the results still showed that there was no systematic empirical evidence supporting the belief that teaching effectiveness was dependent upon an involvement in research.

Grant's study (1971) was more unusual. He compared student evaluation of courses and faculty allocations of the ESTIMATED time that faculty allocated to academic activities. The sample consisted of 685 faculty members at the University of Utah. The results showed that generally an involvement in non-sponsored research and writing did not make for better college teachers, and that as faculty members became more involved in such activities, they received lower student evaluations. However, an involvement in sponsored research and writing by associate professors resulted in improved student ratings. This was also the case for assistant professors who spent no more than half their time on research, while professors' ratings dropped steadily as they gave more time to sponsored research.

His results must be treated cautiously as they depend not only upon the assumption that student questionnaires can be used as a measure of teacher effectiveness, but also that faculty members provided reliable and valid allocations of their time. It is doubtful whether many of them would have kept a detailed and accurate record of the time that they had spent upon various duties.

Hayes (1971) collected data from 17 academic departments at Carnegie-Mellon University. Measures of performance in research (based partly on the number of

weighted publications over the previous five years, and partly on the departmental chairman's judgement), and teaching (based on student ratings) were obtained from 355 faculty members during a four-semester target period from the autumn of 1967 until the spring of 1969. No significant relation was found between the publication index and either teaching quality or student evaluations. Hayes' overall conclusion was that it was not wholly clear whether research activity and teaching ability were related.

A study by Cope et al (1972) was unusual in that it investigated whether the quality of instruction was related to the quality of research. They examined 17 academic departments at the University of Washington in the spring of 1972. In order to measure the quality of instruction they used an index based on what they called "a new student rating instrument" (p. 5) ie, a student questionnaire. The quality of research was measured by using an index based on an American Council on Education's (ACE) rating of graduate programmes.

The ACE exercise was essentially a peer review based on the size of the library, the publication record of the faculty, the level of faculty salaries, and the number of Guggenheim fellows. The respondents were randomly selected from the University of Washington's 34,000 full-time students in the 17 departments along with an 18th grouping comprised of students from all other departments. Out of the total of 1,106 questionnaires mailed to students, 643 were returned (a response rate of 58.1%), with 603 proving to be usable.

This was a highly detailed statistical study, and the researchers came to the conclusion that the results did not indicate that there was a relationship between the quality of instruction as perceived by the students, and the reputation that departments had among their peers for research and publications. Students rated their instructors highly for enthusiasm and knowledge, while a stimulating presentation and the introduction of the instructor's own research into the teaching process received the lowest ratings.

Harry and Goldner's (1972) gathered data from a large public urban midwestern university. They used the number of published articles to measure the extent of research and scholarly activities, and student questionnaires to evaluate teaching. A questionnaire survey was sent to about 50% of the full time faculty in the Colleges of Liberal Arts and Education. Their findings suggested that research activity was either unrelated to teaching effectiveness or it was only moderately and positively related to it.

One of the arguments often advanced for research going hand-in-hand with teaching is that it provides additional material for use in the classroom. Huber (1972) investigated whether this was true at Pennsylvania State University. He sent a 14 page questionnaire to 1,609 faculty members of which 726 were returned (a response rate of 45%). Respondents were asked to indicate how often during a typical academic year they related their own research to (a) the undergraduate classes that they taught, and (b) the graduate classes.

Huber found that two-thirds of respondents did not relate their own research to their undergraduate classes, or at best did so only occasionally, while less than 10% did so frequently. As far as graduate classes were concerned, 48% of the sample reported the frequent use of their own research on such courses, although this meant, of course, that 52% of them only did so occasionally. However, when there was an opportunity to use the teacher's own research in graduate classes, over two-thirds of those who spent one-quarter to one-half of their time on graduate teaching reported frequent to very frequent use of their own material. Huber concluded that his data confirmed that those studies contending that the research activities of professors did not reinforce and enrich their teaching were largely correct.

Aleamoni and Yimer (1973) collected colleague and student ratings from a group of 477 instructors at the University of Illinois faculty (Urbana-Champaign campus). These ratings were compared with the publications of the faculty, and given weightings according to the type of publication. The results showed that there was no significant relationship between colleague rating or student evaluation and publications. They thus concluded that publication may not be an important factor in rating an instructor's teaching.

A slightly different approach was adopted by Braunstein and Benston (1973). They carried out a survey among 347 professors at the University of Rochester Colleges of Arts and Sciences, Engineering, and Management. They designed a faculty ranking procedure (which departmental chairmen used twice in successive summers) incorporating five faculty performance indicators including some for research and teaching. They also collected (for the same period) student and alumni evaluations of faculty teaching. The results showed that effective teaching was only moderately related to research and 'professional visibility' (this term was not defined, but presumably it referred to how well known academics were among their peers), even though departmental chairmen rated these criteria very highly.

Siegfried and White's study (1973) at the University of Wisconsin investigated whether in an Economics Department of 45 professors, teaching and publication were determinants of academic salaries. Using student questionnaires (containing a single indicator: 'would you recommend this professor to a friend?') and comparing them with publications (ie, monographs, articles in national, general, speciality, and regional journals, and other miscellaneous publications), their results showed that there appeared to be no conclusive positive association between the students' evaluation of teaching performance and publication rates.

Cornwell (1974) used two student questionnaires, one prepared by the Department of Chemistry at the University of Wisconsin-Madison, and the other by the Committee on Undergraduate Teaching of the Division of Chemical Education of the American Chemical Society. He used the first questionnaire in his own institution, and the second one was used by colleagues in a number of colleges and university chemistry departments across the country. Cornwell's data from the University of Wisconsin in two semesters indicated that students did not think research activities by faculty had

any effect on teaching effectiveness (precise details of the survey were not disclosed in the article).

In a wide-ranging study of teaching effectiveness, scholarly publication, and average salary adjustments, Hoyt (1974) used class ratings, weighted publication records and salary increments. He concluded that scholarly production and teaching effectiveness were not related to each other.

Aitken (1975) studied the problems involved in designing a course evaluation questionnaire at a small private liberal arts college. He found that there was little or no relationship between course ratings and scholarly productivity of the institution. However, as no further details were given, it is not known how many students were involved in the ratings or how scholarly productivity was measured.

McCullagh and Roy (1975) also used student questionnaires and faculty staff questionnaires (including data on 11 items such as the number of academic articles and academic books published in a one year period). The study took place at Appalachian State University, and it involved 52 faculty members and 1,500 students. They found that none of the non-instructional activities (as they referred to them) had either positive or negative effects on teacher effectiveness.

A much smaller survey by Ratz (1975) among 15 faculty members in the Department of Engineering at the University of Waterloo, Ontario in Canada involved correlating student ratings with external research support. He failed to find any association whatever between student ratings and research grants.

Dent and Lewis (1975) used citation scores to compare with students evaluation scores in their study of 90 faculty members from four departments (Sociology/Anthropology, Economics, Political Science, and Psychology) in one university. Apart from the number of citations by colleagues within the same discipline, and the number of citations outside the discipline, one of the other variables included the total number of publications, but a multivariate analysis of variance revealed no significant correlations between teaching effectiveness and any of the variables.

Wood (1978) was another researcher who compared student evaluations with the weighted publication records of a 27 person college department in a midwestern university during the period 1974-77. There was a small negative correlation of $r = -0.07$. This was an unusual result, because other similar studies have tended to indicate a weak POSITIVE correlation.

A much more recent study has been that of Fox (1992). She criticised previous studies that had attempted to explore the relationship between research and teaching. She suggested that there were four main limitations of such studies:

1) they focused on teacher effectiveness as assessed by student evaluations;

2) they were largely confined to single institutions;
3) they tended to mix data from different disciplines; and
4) they relied on zero-order correlations and bivariate distributions, rather than on multivariate analyses (p. 294).

Her study attempted to avoid these limitations. She conducted a national survey of 3,968 faculty in the social sciences, which enabled her to analyse multiple indicators of research and teaching interests, time commitments, and orientations and their relation to publication productivity (p. 295). Her findings clearly indicated that their was no association when publication productivity (ie, weighted publications) were correlated with a number of independent variables (in effect, self-assessment).

Fox argued that most studies correlated publications with student evaluations, but this gave a narrow focus to the meaning of 'effectiveness'. She preferred to correlate publication productivity with factors such as the importance of the departmental reward structure, the importance of aspects of academic roles and work, teaching loads, and time invested in various activities. Unfortunately, her explanation of these variables and her reasons for selecting them, were neither clearly explained nor well presented. Consequently, it is difficult to assess the validity of her study, but it is of some interest in that by adopting a less conventional method, she produced results that tended to confirm the findings of other studies.

4.3.3. Weak relationship

One of the earliest studies that showed a weak positive association was that of Woodburne (1952). He examined the promotion and salary decisions of 32 staff in midwestern state university, all of whom had advanced at a pace "consistently more rapid than the average" (p. 377). He called this the 'superior' group which he then compared with a 'random' group. The superior group member tended to be a brilliant high-quality research worker, but in terms of teaching effectiveness, there was only a small difference between the two groups with the 'superior' group being slightly more successful.

A study that also showed a slight positive relationship was that of McDaniel and Feldhusen (1970). Student ratings were compared with scholarly production ie, books, articles, technical reports booklets, papers, and grants received. This was administered on a self-report basis. The results indicated that the most effective instructors were those who had not written any books and who wrote articles only as the second author. There was no relationship between grants received and teacher effectiveness.

Based on the work of Bressler (1968), Stallings and Singhal (1970) carried out a study among 121 instructors in Indiana University, and 128 instructors in the University of Illinois. They used student ratings and weighted publication counts, and although there was a small, statistically significant correlation at the University of Illinois, this

was not the case at Indiana University. They came to the conclusion that there was insufficient proof to suggest that publications were related to good teaching.

Bausell and Magoon (1972) [reported in Feldman, 1987] compared the number of articles published by 105 instructors at the University of Delaware during the period 1969-70 with the ratings obtained from student evaluations ($r = 0.12$), but where the teacher was the second author $r = 0.00$, for a number of other publications, $r = 0.10$, and for the number of grants obtained, $r = 0.10$, the average r being 0.07.

Hicks (1974) compared 147 publishing and 312 non-publishing professors at San Jose State University and contrasted them with student ratings. Published professors were rated by students as significantly better teachers than the unpublished teachers. He concluded that while there was a positive relationship between research productivity and teacher effectiveness, the relationship that did exist was trivial. Using Hick's data, Feldman (1987) calculated that $r = 0.19$.

When Linsky and Strauss (1975) came to investigate the belief, they found that there were only nine empirical studies available one of which was grossly defective in design (that of Frumkin and Howell, 1954). They took a national sample of 16 colleges and universities (for 1,422 faculty members) and used two measures of research (weighted publication scores over a 20 year period and citation scores over a ten year period), and they then compared them with student evaluations. Their data showed a high degree of independence between teaching and research performance ($r = 0.04$ for publications, and $r = -0.05$ for citations).

Faia's data (1976) were obtained from a national survey undertaken during the academic year 1972-73 from a representative group of 301 institutions, and it resulted in 53,034 usable questionnaires being returned from faculty members (a response rate of 49%). Teaching proficiency was measured by comparing faculty who had received an outstanding teaching award with those who had not, and research output with their publication output over a two year period. The results showed that in those institutions where research was not strong, the professors who received outstanding teaching awards were most likely to publish. There was a similar relationship in the more research oriented institutions, but that it tended to be much weaker. Faia concluded that there was a degree of complementarity between research and the receipt of teaching awards, but that it was considerably diminished in those institutions where research was strongly supported.

Faia's findings were plausible. In those institutions that were strongly orientated to research, there would be considerable pressure to publish, and the effort required may be at the expense of teaching. By contrast, those institutions that were less research orientated may have put more effort into teaching, and it may be that only a few individuals were successful at both activities.

Hoyt and Spangler's data (1976) were obtained from the natural-mathematical sciences (93 faculty members), and the social sciences (90 faculty members) at Kansas State

University. Teaching effectiveness was measured by using student evaluations, and research in terms of time commitment and accomplishment as assessed by departmental heads. The results were mixed. Feldman (1987) calculated that the average r = 0.17. There was a positive correlation for natural-science faculty and a negative one for social science faculty, but r was not calculated separately.

Research was carried out at Macalester College, a small private liberal art college in St Paul, Minnesota by Rossman (1976). A total of 206 graduating seniors replied to a question about the most stimulating course that they had taken, and just over 200 of them also responded by giving the name of a teacher whom they felt had contributed most to their educational/professional development. These responses were then compared with the publication records (assessed by members of the faculty personnel committee) of those faculty named by the students. Rossman reports that the findings did not give very much support to the idea that publication productivity and outstanding teaching were positively related.

Goldsmid et al (1977) examined 35 'top ranking' nominees for distinguished teaching awards at the University of North Carolina-Chapel Hill during the period 1972-74. They compared their weighted publishing record with all other colleagues of the same academic rank in the nominee's department. They found that research and publication were compatible with superior teaching, and that most teachers nominated for awards (at each rank) published as much or more than their non-nominated departmental colleagues of the same rank.

Marsh and Overall (1979) conducted a study among 183 faculty members in the Division of Social Studies at the University of Southern California. Student evaluations of teaching were correlated with the faculty members' self-ratings of their scholarly production. According to Feldman's calculations (1987: p. 236), r = 0.14.

Teague's study (1981) was different. Over a two year period (the actual years were not disclosed), he compared nine faculty who had received outstanding teaching awards at the University of Maryland, College Park Campus with their 'non-instructional professional productivity' grouped under four general categories (books, articles, conference presentations and other creative efforts, and grants or contracts received). The amount of data disclosed in Teague's article is somewhat limited, but he argued that his findings added some support to the idea that the best teachers were also the most productive scholars.

Centra (1983) undertook a study based on two samples. The first sample involved 2,973 faculty members and 61 four-year colleges and universities, including liberal arts colleges, state universities, and doctoral-granting universities. The second sample involved 1,623 faculty members at ten four-year colleges and universities. Centra used the number of publications achieved by faculty members over the previous five years and correlated them with student ratings of teacher effectiveness. In the first study, r = 0.10 while in the second study, r = - 0.07.

Teachers on social science courses were the only group for which there were consistent though modest relationships between the number of published articles and student ratings of teaching effectiveness or course values. The correlation was insignificant except for teachers of humanities and on professional courses (such as those offered in business or education departments), and in the natural sciences. Centra argued that the spillover effects of research on teaching, a general ability and energy factor, or other reasons for a possible link between research and teaching performance could account in part for the correlations for social sciences teachers, but he was unsure why this did not apply to other disciplines. His overall conclusion was that the relationship between research and teaching performance was either non-existent or too modest to assume that one necessarily enhanced the other.

Friedrich and Michalak (1983) conducted a much smaller study than Centra (1983) at Franklin and Marshall College, a liberal arts college in Pennsylvania with a student body of 2,000 and 125 faculty. The data on scholarship (as they called it) were drawn from the college's annual review procedure (a form of peer review) averaged over the five-year period prior to the time that teaching effectiveness was assessed (ie, 1972 to 1977). The data on teaching were obtained from student evaluation forms at the end of 1977. Only 74 faculty member cases were considered because not all of the 125 faculty had been employed at the college throughout the five year period. The relationship between research productivity and teaching effectiveness showed a correlation of $r = 0.17$ ie, as far as the students were concerned, faculty members who had been more productive researchers over the five year period were only slightly better teachers during the semester in which the data were gathered than the non-researchers. In other words, research only accounted for 2.89% of the variation in teaching effectiveness.

A similar small scale study was carried out by Rushton et al (1983) among 52 full-time psychology professors who were or who had been at the University of Western Ontario during the period 1974-79. Using student evaluation returns and comparing them with publication and citation counts they found that there was a correlation of $r = 0.10$ between the number of publications and teacher effectiveness, but $r = -0.24$ when citations were used instead of publications. They concluded that their findings were consistent with previous research, and that there was no relationship between research productivity and student ratings of teaching.

Many of the studies reviewed so far in this section were incorporated into a major study by Feldman (1987), including a number of other studies that are reviewed in Section 4.3.4. Feldman traced some 50 American studies that had been carried out between 1950 and 1984 into research productivity and teaching effectiveness, and he attempted to incorporate the details into a comprehensive statistical meta-analytic study. He found, however, that many of the studies either did not disclose enough data or they lacked statistical rigour, so he was only able to include 29 of the studies. These were as follows:

Usher (1966); Bresler (1968); McDaniel and Feldhusen (1970); Stallings and Singhal (1970, Study 1); Stallings and Singhal (1970, Study 2); Bausell and Magoon (1972); Harry and Goldner (1972); Stavridis (1972); Aleamoni and Yimer (1973); Braunstein and Benston (1973); Clark (1973); Siegfried and White (1973); Hicks (1974); Linsky and Straus (1975); Marquardt et al (1975); McCullagh and Roy (1975); Dent and Lewis (1976); Faia (1976); Hoyt and Spangler (1976); Wood and DeLorme (1976); Frey (1978); Wood (1978): Freedman et al (1979); Marsh and Overall (1979); Centra (1983, Study 1); Centra (1983, Study 2); Friedrich and Michalak (1983); Rushton et al (1983, Study 1); and Hoffman (1984).

Feldman's work is invaluable, because he was able to use a great deal of data from a considerable number of studies. It is one of the most comprehensive and detailed attempts ever made to relate effective teaching to research output, and although his work has some considerable limitations (as he himself conceded), it is worth summarising in some detail.

By carrying out an extensive consolidation exercise, Feldman found that the average correlation across these 29 studies was r = 0.12. Although this correlation was not large, he argued that it was still statistically significant.

As some of the 29 studies used varying indicators of research and scholarly production, Feldman also examined whether the association varied by type of indicator. He found that 21 of the 29 studies used scholarly publications of faculty members to measure productivity, and that the average correlation coefficient across these types of studies was r = 0.13. Ten out of the 21 studies used the teacher's current productivity (the exact number of years varied according to the study). Here, the average correlation was again r = 0.13. Eleven of the 21 studies concentrated on lifetime or total career productivity where the average correlation was r = 0.14.

In order to measure research productivity, two studies used research support (based on the receipt of research grants). The average correlation was r = 0.17. In four other studies, research productivity was judged by the faculty member's departmental head (sometimes assisted by the dean of the college), the average correlation then being r = 0.15. Five studies used citation counts (this was considered to be more of an indicator of quality rather than quantity), and this method gave an average correlation of r = -0.002. Hence Feldman concluded that citation counts as a measure of research activity did not appear to be related to teacher effectiveness.

Feldman provided a very detailed analysis of all of these studies, and this enabled him to come to a number of heavily qualified conclusions. These may be summarised as follows:

1) Scholarly accomplishment or research productivity of college and university faculty members was only slightly associated with teaching proficiency.

2) There were only a very few studies that had a statistically inverse association between research productivity and instructional effectiveness.

3) The average correlation was r = 0.12 for those 29 studies where the product-moment correlation or whose results could be converted into such correlations, and that this small positive correlation held good irrespective of which measure was used for counting publications apart from citation counts (which he argued was an attempt to measure quality).

4) Productivity in research did not seem to detract from being an effective teacher.

5) Research productivity did have a positive influence on teacher effectiveness, the main factors affected being as follows:

(a) knowledge of the subject (r = 0.21);
(b) preparation and organisation (r = 0.19);
(c) clarity of course objectives and requirements (r = 0.18); and
(d) intellectual expansiveness (r = 0.15).

6) Research productivity also had an effect (albeit much smaller) on the following:

(a) clarity and understandableness (r = 0.11);
(b) perceived impact on the course (r = 0.10);
(c) encouragement of independent thought and intellectual challenge (r = 0.09);
(d) stimulation of interest (r = 0.08);
(e) the value, relevance and usefulness of the supplementary materials and teaching aids (r = 0.08); and
(f) the nature and value of the course material (including its usefulness and relevance) (r = 0.06).

(g) Research productivity and teacher effectiveness was not significantly affected by or associated with the following:

(a) class size;
(b) elective subjects;
(c) academic rank;
(d) general ability; and
(e) personality.

8) No study examined the relationship in respect of age.

9) Active researchers were no more or no less likely than non- researchers to be friendly in class, show concern for students, encourage discussions, be open to the opinion of others, sensitive to class level and progress, intellectually narrow, assign over-specialised course material, or be too sophisticated for students.

10) Time spent on research did not detract from instructional effectiveness, and more time spent on teaching did not necessarily lead to improved student evaluations.

11) Personality traits such as supportiveness, tolerance, and warmth were associated inversely with research productivity, and positively with teaching effectiveness.

12) Increases in research productivity may have benefited certain pedagogical practices, but it was possible that faculty of superior ability tended to be good at both research and teaching (any counter-balancing negative factors being weak: these factors, being supportiveness, tolerance and warmth).

13) Positive associations between research productivity and instructional effectiveness may have varied by circumstances and by condition. A tentative conclusion was reached that a positive correlation was more likely to occur in the humanities and the social sciences than in the sciences, and in colleges weaker in research. It may also have been positively correlated in certain departments, academic divisions or disciplines in some schools, while negatively correlated in others.

Although Feldman's study was based on a comprehensive collection of previous studies, he accepted that it had not been possible for him to eliminate all the uncertainties. He was also aware that there were many problems inherent in his own analysis eg, in some cases, a smaller number of studies was included than was desirable, he had to use some indirect and unsatisfactory indicators, and some disparate and scattered sets of data had to be drawn together in a piecemeal fashion.

Allowing for all of the uncertainties and problems inherent in his study, however, he was able to come to a most important conclusion: that there did appear to be a small POSITIVE association between research productivity or scholarly accomplishment of faculty members and their teaching effectiveness as assessed by their students. In other words, an involvement in research may have had a marginal beneficial effect on teaching performance.

There is no doubt, however, that while Feldman's study was a highly significant one, it contained a number of methodological weaknesses. It also consisted entirely of North American studies, so his results may not necessarily be valid for the United Kingdom.

Following Feldman's meta-analysis of 1987, there appears to have been few similar studies undertaken in North America. One exception is a very recent study by Volkwein and Carbone (1994). The authors claimed that this was the first study to measure the research and teaching climates of INDIVIDUAL departments. They also examined the relationship between the research and teaching climates and undergraduate outcomes.

The study was carried out in 27 different academic departments at one American university (the name was not disclosed) for an eight year period (1978-86). A survey

response was obtained from 655 randomly selected seniors who entered as freshmen in the period 1978 to 1982 and who graduated between 1982 and 1986. Interviews were conducted with deans and chairs, and additional data were also obtained from various faculty and university sources. The department research climate was measured by adopting a combination of the number of research grants applied for, the number of research grants obtained, a deans' rating, and an estimate made by a panel of four university people about discipline-specific standards reflecting scholarly productivity.

The main findings that arise from this study may be summarised as follows:

1) There was little evidence to support the argument that research enhanced teaching, but there was even less evidence to indicate that research was harmful to teaching.

2) The study confirmed earlier studies (eg, that of Feldman: 1987) that there was a low positive correlation between teaching effectiveness, and research and scholarly productivity.

3) A vigorous departmental research orientation by itself was neither beneficial nor detrimental to the academic experiences of students. However, it did have a beneficial effect on the academic integration and intellectual growth of undergraduate majors when it was combined with attention to teaching responsibilities.

The study did not examine the university as a whole, but the authors argued that their findings led them to suspect that a vigorous research culture by itself was neither beneficial nor harmful to students.

Volkwein and Carbone's study is an unusual one, because it examined research and teaching at the departmental level. It did, of course, have some weaknesses eg, it was based partly on a questionnaire survey of graduating seniors, and on peer assessment by faculty members. Nonetheless, it is useful because it was one of the few studies to examine the relationship between research and teaching at the departmental level.

4.3.4 Stronger relationship

A few American studies have shown a stronger correlation between research productivity and teaching effectiveness than the ones reviewed in the previous two sub-sections. Although they may be statistically significant, most of them still indicate only a weak variation between the variables. The studies reviewed in this sub-section include those where $r = 0.20$ and above, or where the authors claim their studies show a particularly strong relationship (even though it may not be clear what this actually means).

Riley et al (1950) used knowledge of the subject obtained from student ratings and compared it with the publication record of faculty (based on the presence or absence of

published works). Their results showed that there was a partial relationship between research ability and student ratings. They concluded that research ability did have real bearing upon the students' perception of a good teacher.

Usher (1966) in a study forming part of an exploration into the perceptual characteristics of selected college professors, compared the publication record of 26 full-time faculty members in the College of Education at the University of Florida with student ratings. He discovered that there was a positive correlation of r = 0.23 which he concluded meant that there was little or no relationship between the research and publication activities of college faculty members and their teaching effectiveness as judged by students.

Bressler's study (1968) was one of the earlier studies that attempted to correlate faculty publication output with student ratings. He conducted his survey at Tufts University in the academic year 1965-66 among some 130 faculty members. Bressler came to the conclusion that the students rated as their best instructors those faculty members who had published articles and who had received (or were receiving) government support for research. His study was, however, subject to a great deal of criticism, most notably by Queresh (1969) and Stallings and Singhal (1970) on the grounds that the data collection method was not disclosed, and that the study lacked a rigorous statistical analysis.

Nonetheless, Ahern's study (1969) appeared to confirm those of Bressler. He compared 75 teachers in 14 New England institutions of higher education who had received awards for outstanding teaching. He discovered that on average the recipients were greater publishers of articles and books than were teachers generally. Stavridis (1972) also conducted another small study among 32 faculty members in the College of Education at Arizona State University who were primarily responsible for teaching undergraduates. When student ratings were correlated with the total number of publications weighted by type of publication, r = 0.27.

Clark (1973) suggested in her study of 45 full-time members of staff at West College with an enrolment of 1,200 students on arts, science, business, and education courses, that there was a positive significant correlation (r = 0.30) between the faculty's publication records and the ratings obtained from students. Similarly, Lasher and Vogt's study (1974) of 120 faculty members at Bowling Green State University tested a number of hypotheses by using student ratings against a number of characteristics, including an involvement in non-teaching activities ie, research and/or public service. The conclusion reached was that there was a statistically significant relationship between student evaluation of teaching effectiveness and an involvement in non-teaching activities. Marquardt et al (1975) also came to a similar conclusion. In their study, which consisted of 91 course sections in a college of commerce, r = 0.25.

Wood and Delorme (1976) carried out a study over the period 1971-73 in the College of Business Administration at the University of Georgia involving 69 faculty members in the departments of accounting, economics, finance, insurance, management,

marketing, and real estate. In assessing teaching effectiveness, they attempted to formulate a more complex model than many other studies. Thus they took into account not only research productivity (measured by the number of articles or books accepted for publication or published during their survey period), but also faculty ability (assessed by departmental chairman during the first and third years of the study) and professorial rank.

Their results showed that while research may have increased teaching effectiveness, as r was only = to 0.39 other factors (such as faculty ability and professorial rank) needed to be included in the equation: R then became O.57. The inclusion of these additional variables meant that the model could still only explain 33% of the variance in teaching effectiveness among the faculty members that they had investigated. They concluded that there must be other significant factors that contributed to teaching effectiveness, but that they had been unable to capture and estimate them.

Frey's study (1978) was somewhat different. He compared student ratings with the citations' record of 36 professors and six associate professors in biochemistry, biology, chemistry, geology, and physics at Northwestern University. The student evaluations were based on two factors: (1) 'pedagogical skill' eg, advanced planning, presentation clarity, and increased student knowledge; and (2) 'rapport' eg, class discussion, grading, and the availability of help. In total, 26,787 ratings were obtained from 1,298 classes.

The results showed that $r = 0.37$ when citations were correlated with the pedagogical skill factor, but when citations were correlated with rapport, $r = -0.23$. However, if the pedagogical skill factors were combined with the rapport factors, and then correlated with citations, $r = 0.07$ ie, the 'true' relationship was masked when a set of positive correlates was combined with a set of negative correlates. This is an important point, because although 'pedagogical skills' may relate closely to research, it is unlikely that this is true of factors relating to 'rapport'. Thus those studies that include a wide range of factors may bias the overall result because some may not relate closely to research (this point was covered earlier in Section 4.3.3 when reviewing Feldman's 1987 study). However, the problem is that a very narrow interpretation of 'teaching effectiveness' would be obtained if teaching skills that did not relate closely to research were not included in the analysis.

Notwithstanding this point, Freedman et al (1979) obtained ratings from 10,738 students relating to 129 instructors teaching 334 classes at a northern university, and compared them with the weighted publication record of each instructor. The results showed a positive correlation of $r = 0.23$.

Stumpf et al (1979) used 10,738 student ratings of 129 different instructors at a large northeastern university, and compared them with their weighted publication record. The correlation was $r = 0.23$. Their overall conclusion was that research publications were not vital to achieve good ratings.

Michalak and Friedrich (1981) undertook a study at Franklin and Marshall College, a small liberal arts college in Lancaster, Pennsylvania. The college had about 2,000 students and 125 faculty. They used a detailed publication count method plus a citations' index to measure research productivity and correlated them with a combination of student and graduating student evaluations, student feedback, course syllabi, and observation of teaching. The correlation was $r = 0.33$. They concluded that although the relationship was not a strong one, faculty members who were active researchers tended to be somewhat better teachers. Although the relationship was strongest in the lowest rank of the faculty and weakest in the highest, it varied across disciplines. It was also moderately strong in the social sciences and the humanities, but there was hardly any relationship in the natural sciences.

In 1980, Hoffman (1984) surveyed 65 faculty members in the College of Education at the Florida Atlantic University. He compared student evaluations with weighted research publications eg, articles, books, chapters, and monographs in refereed and non-refereed journals; works in a specialised form such as musical and artistic productions, grants written and funded; attendance at and participation in professional meetings; and other items of significance, such as awards, prizes and special recognition by the professional community. He found that $r = 0.25$, and his conclusion was that faculty with higher research ratings did tend to receive lower student evaluations.

A recent study that relates specifically to accounting was carried out by Bell et al (1993). They undertook what they claimed to be the first ever large study of the association between teaching effectiveness and research productivity for accounting educators. Their research method was very similar to that adopted in many of the other studies reviewed in this section viz, student evaluations were compared with publication records.

Their study included 473 accounting faculty members at 31 American universities. Teaching effectiveness was determined by using a combination of student evaluations and accounting department administrators' ratings. Research productivity was measured by using publication records (text books, articles published in selected research oriented journals, practice oriented journals, and other journals).

The results were surprising (at least compared with other similar studies). They may be summarised as follows:

1) There was a positive, statistically reliable, association between accounting teaching effectiveness and research productivity, and this did not vary either with the student or administrator evaluations of teaching effectiveness (r was not disclosed in the article, so it is not possible to judge the strength of the apparent relationship).

2) There was no statistically significant evidence supporting any negative association between research productivity and teaching effectiveness.

3) There were statistically significant differences between the most and least productive researchers on all subscales used in the survey ie, instructor preparation, instructor ability to explain, instructor knowledge of the subject, instructor availability to students, and breadth of coverage.

4) The administrators' ratings showed that there were only two statistically significant differences between the most and the least productive researchers (subject matter knowledge, and breadth of coverage).

5) The student ratings showed that the strongest positive associations were between research productivity and instructor preparation, instructor knowledge of the subject, and breadth of coverage.

6) The correlations based on administrator ratings consistently pointed to a positive teaching effectiveness/research productivity relationship for knowledge of the subject, and breadth of coverage.

7) Publications in major research journals showed the most consistent positive association with teaching effectiveness.

8) Teaching effectiveness measures were sometimes correlated with publications in practice journals for those faculty that had few publications in major research journals.

9) Current text book authorship was often positively associated with teaching effectiveness when administrator rating were used, but there was no evidence of any negative association with student ratings.

The authors concluded their study by arguing that the specific implications of their results depended upon whether it was believed that lecturers who excelled at one task were generally good at other tasks, or whether there was a synergistic relationship between teaching and research. They accepted that their study did not enable these two possibilities to be disentangled.

4.3.5 Summary

This section has reviewed a considerable number of American studies that have attempted to investigate the relationship between research productivity and teaching effectiveness. A summary is provided in Appendix 4.1.

Most of these studies are very similar, and they can be criticised on a number of grounds. The main ones are as follows:

1) Quantitative analyses may not be sophisticated enough to be able to capture the complex relationship that exists between research and teaching.

2) An involvement in research may have a different impact on teaching depending upon the type of institution, the discipline, the course, the subject, and the level.

3) The period adopted for measuring research activities may be too short in which to measure the time involved in conceiving, investigating, writing up, and publishing the results of a particular research project.

4) Research activity is difficult to measure objectively because:

   (a) publication counts do not reflect the differences between different outlets or the quality of the research, and the use of weights introduces additional subjectivity into the analysis;
   (b) self, colleague, head of department, administrator, and other forms of peer ratings are highly subjective;
   (c) grants and awards received may not reflect the differences between disciplines (eg, medicine compared with accounting), and non-grant/awarding work may not be taken into account;
   (d) citation counts are questionable because not all publications are indexed, and not all research is cited.

5) Different groups may have different perceptions of what may be 'effective' teaching. Thus students may rate lecturers highly if they are approachable, whereas heads of departments may regard meeting the course objectives as being more relevant. However, if specific factors are correlated against research activity the definition of teaching effectiveness becomes very narrow. While students are probably the only group that is in a position to observe regularly a teacher's performance, they can only do so from their perspective. Similarly, heads of department can only assess teaching effectiveness on what they think is important from their perspective, and they may have to rely on informal feedback.

6) Positive and negative relationships between varying factors in general questionnaires may cancel each other out, thereby giving the impression that there is no (or little) overall impact.

7) Student and other types of questionnaires can be biased because they may have been designed for another purpose, or they may ask only the questions that the researcher thinks are important.

8) The duties that teachers undertake are very varied, and many of them do not have any obvious relationship with research eg, serving on committees, and dealing with correspondence. Such duties may not be known to students, and they may not be in a position to assess them. Hence it is unfair to assess the' effectiveness of individual teachers if their performance is based on only a narrow range of their required duties.

9) Surveys of teaching effectiveness often relate to a short time period, or to one group of respondents. Ideally, measurements ought to be taken over an extended period, and with different groups of participants.

The American studies reviewed in this section are clearly of some interest, but the results must be treated with some caution because of their inherent methodological problems. Nonetheless, while none of them have been able to produce some conclusive evidence that an involvement in research is a vital ingredient of good teaching, there does appear to be a general indication that research may have a slight beneficial effect.

4.4 OTHER COUNTRIES

There have been a number of research and teaching studies carried out in other overseas' countries besides the United States of America, most notably in Australia. In 1987, for example, Moses (1989) conducted a questionnaire survey among 34 teaching-research staff in the University of Queensland. Her survey was spread across five subject areas: Law, Pharmacy, Chemistry, English, and Engineering. The study was based largely on staff self-evaluation, and student assessment. Although 90% of all lecturers agreed that their teaching was enhanced by research, the students thought that those staff who conducted research and who were prolific publishers were no better or no worse teachers than the non-researchers.

Another study carried out in Australia was that by Neumann (1992). She interviewed 33 senior academic administrators (ranging from vice-chancellors to heads of departments), covering the humanities, sciences, social sciences and professional areas in a number of Australian universities which she regarded as having a well established research role. She asked two main questions of her interviewees:

1) Is there a connection between an academic's research role and his/her teaching role?

2) If so, what is the connection?

Arising from the interviews, she was able to establish that there were multiple, positive and bi-directional links between the teaching and research areas of academic life, and that three broad types of connection could be distinguished:

(a) The tangible connection.

This related to the transmission of advanced knowledge and the most recent facts.

(b) The intangible connection.

This connection could be broken down into two sub-levels:

(i) the development in students of an approach and an attitude towards knowledge; and
(ii) the provision of a stimulating and rejuvenating milieu for academics.

(c) The global connection.

This connection describes the interaction between research and teaching at the departmental level (instead of at the individual level).

Her findings indicated that there was a strong belief in the SYMBIOTIC relationship between research and teaching among senior academic administrators ie, they believed that research benefited teaching, and that teaching benefited research.

Ramsden and Moses (1992) also attempted to examine the association between research and teaching in higher education. They sent a questionnaire to full-time staff working in 18 Australian higher education institutions, the sample being drawn from a number of subject areas viz, health sciences (excluding medicine), science, mathematics and computing, engineering, humanities, social sciences, economics and commerce, and law. A usable response rate of 50% was obtained (890 questionnaires).

This data were supplemented by student ratings obtained from a course experience questionnaire. Ramsden and Moses then applied a series of statistical tests to all of the data. Their conclusions may be summarised as follows:

1) A relatively small number of staff were responsible for research output, and many staff produced little or nothing. There were also substantial differences between subject areas eg, science staff produced twice as much as arts' specialists.

2) There was a small (non-significant) positive association between research and teaching for those staff who worked in colleges, although across the sample as a whole, there were significant inverse relationships. There was a clear indication of a negative association between teaching and research in all subject areas, especially in the humanities, but less so in the sciences and the social sciences.

3) At the departmental level, there was a small negative association between research and teaching (except in the case of the colleges of advanced education, where there was a small positive association, although it was based on only a few observations). The data suggested that highly productive research departments were populated by staff who were on average less effective teachers (and vice versa).

4) There appeared to be one quite large group of staff (mainly in the universities) who were effective at both teaching and research, but the data did not support a causal interpretation of the association ie, there were some staff who just

happened to be good at both activities, and one did not necessarily cause the other.

Ramsden and Moses concluded that there was no functional association between high research output and effective undergraduate teaching. However, their study was based on self-assessment of teaching effectiveness matched against publication output, and as they themselves accepted, the conclusion that they reached depended upon the indicators used for measuring teaching and research.

The belief about research and teaching also appears to be strongly held in Denmark. In 1984 and 1985, Jensen (1988) carried out structured interviews with 49 permanently appointed staff from Danish higher institutions and 10 unstructured interviews with tutors and course representatives. He also consulted annual reports, curricula, and other similar written material from the institutions involved. His conclusions were as follows:

1) An interplay existed between research and teaching, but it did not depend on the level of teaching, the discipline, or the faculty concerned.

2) Very few staff wanted to work in a purely research institution.

3) The greatest significance of research was at the highest or further level of teaching where new problems were introduced, and where international bridges were built (especially in the natural sciences), and where students gained direct research experience.

4) Teaching enabled the teacher to maintain a wide profile of the subject eg, in taking up new research topics, and in enabling students to contribute directly to the research evolution of the institution.

5) The inter-relationship between research and teaching was seen as important in terms of ensuring research remaining autonomous and not centrally directed (this point appears to be a wider one than the exploration of the symbiotic relationship of research and teaching).

Jensen's study is subject to the same criticisms as many of the other studies reviewed in this chapter ie, it relied on the opinions of his interviewees, and it did not present any actual evidence.

Gafni and Waks (1978) carried out a quantitative study at the Israel Institute of Technology, their method being identical to that of many of the American studies outlined earlier in the chapter ie, the correlation of research output (as measured by publications) with teaching effectiveness (as measured by student ratings). They used 16,599 student questionnaires in evaluating 259 teachers in various departments, and they then compared the student ratings with data of research productivity (based on

weighted output for various types of publications). They came to the following conclusions:

1) Teaching quality as assessed by student ratings was practically independent of research productivity as measured by publications.

2) The substantial negative correlation coefficient applied in respect of both rank and faculty.

The authors themselves believed that their results were particularly interesting, largely because the research was carried out in an institute of technology:

> ... where the research activity appears vital for updating the teachers' knowledge (p. 842).

It would appear, therefore, that there was a difference between what was required and what was accomplished.

4.5 SUMMARY

It is clear from the review of research and teaching studies outlined in this chapter that no strong evidence has been produced which either confirms or negates the belief that in order to be a good teacher it is necessary to be an active researcher.

In the United Kingdom, few such studies have been attempted. This is contrast to the United States of America where over a period of at least 50 years very many attempts have been made to establish a relationship between research and teaching. There have been also been a few studies elsewhere eg, in Australia, Denmark and Israel, but researchers generally have not been able to establish any clear direct link.

Most of the studies reviewed in this chapter have adopted a quantitative approach by attempting to correlate statistically research output with teaching effectiveness. The most popular method of measuring research activity has been to adopt some form of publication count, and to measure teaching effectiveness by using student evaluations. In some studies, these measures have been supplemented by other methods, especially by peer, head of department, and administrator assessment. Such studies have taken place in different types of educational institutions either across or within specific disciplines. Some of them have used very large samples, and some of them small ones. Irrespective of the techniques adopted, however, the results have indicated that there appears to be no particularly significant positive correlation between research activity and teaching effectiveness. Nonetheless, apart from those studies that have used citation counts as a measure of research activity, there does not appear to be a NEGATIVE relationship. The overall conclusion must be, therefore, that research may possibly have a slight beneficial effect on teaching performance.

All of these studies can be subject to some general criticisms, as well as to some more specific ones depending upon the precise research method adopted. However, one factor in particular may be relevant to those that use a number of characteristics in assessing teaching effectiveness. When these various characteristics are combined and then correlated with research activity, some characteristics may be positive and some may be negative, although overall they may cancel each other out. This was a problem highlighted by Feldman (1987) in his study which showed that the AVERAGE correlation was r = 0.12.

Some studies have tried to avoid this problem by only including those characteristics that the participants are in a position to judge. Unfortunately, this approach can lead to a very narrow range of factors being included in the analysis. Thus it cannot be assumed that a strong correlation between (say) knowledge and research output results in more effective teaching, because other factors (such as communication skills, and helpfulness to students) may also have to be taken into account.

A research method needs to be devised, therefore, which avoids the major problems arising from quantitative studies that attempt to correlate research productivity with some proxy for teaching effectiveness. The next chapter makes such an attempt.

CHAPTER 5

RESEARCH METHOD AND METHODOLOGY

5.0 INTRODUCTION

It was clear from the material presented in the last chapter that there have been few studies carried out in the United Kingdom into investigating the belief about research and teaching. While much more work has been done in the United States, most of the American studies have not been able to establish a clear and strong link between research and 'teaching effectiveness'. Furthermore, as the American system of higher education is different from that in the United Kingdom (Fulton and Trow, 1974; Newstead, 1990), it is doubtful whether what might be true in the United States is necessarily true in the United Kingdom. Although there have been some studies in other countries, including ones that do have much more of a British tradition (such as Australia), researchers elsewhere have also not been able to produce any convincing evidence.

This particular study is one of the first major British investigations into the belief about research and teaching, and the first one to deal with the specific discipline of accounting. It was decided to select and restrict the study to ACCOUNTING, partly because as an accounting lecturer I have a strong professional interest in the outcome, and partly because since accounting is a relatively new university subject in Britain, it was thought that it would be fascinating to see to what extent it might have absorbed the norms and cultures of much older university disciplines.

Before conducting such a study, it would first be helpful to explore some of the philosophical considerations relating to the selection of a research method. It may then be possible to avoid many of the weaknesses inherent in the research method adopted in the types of American studies reviewed in the last chapter. This chapter has, therefore, four main aims: (1) to provide a philosophical underpinning for the selection of a research method suitable for adoption in this study; (2) to formulate some research questions and hypotheses; (3) to determine an appropriate research method; and (4) to select some practical research techniques.

This chapter is divided into five main sections. Section 5.1 explores the philosophy behind the selection of a research method. Section 5.2 outlines some definitional problems that have to be dealt with in a project of this nature. Section 5.3 considers the issues involved in the selection of an appropriate research method, while Section 5.4 conducts a similar examination into the selection of suitable research techniques. Section 5.5 provides a summary of the chapter.

5.1 PHILOSOPHICAL FOUNDATIONS

5.1.1 Background

Easterby-Smith et al (1991) argued that the failure to think through philosophical issues can seriously affect the quality of research (p. 21). Although they were commenting about management research, the same point may be made about other types of research. Indeed, Cohen and Manion (1989) contended that education issues in the western world had progressed fitfully and unevenly precisely because the PRINCIPLES of research had been ignored (p. 5). Easterby-Smith et al (1991) suggested that there were three reasons why an understanding of philosophical issues could be useful in conducting research (p. 21):

1) Research designs could be clarified.

2) Workable and unworkable research designs could be recognised.

3) New research designs could be identified or created.

The authors were not very clear what they meant by a 'research design'. However, Kerlinger (1986) offered the following definition:

> ... the plan and structure of investigation (sic) conceived so as to obtain answers to research questions (p. 83).

The identification and creation of new research designs appears particularly relevant in respect of educational research. Cohen and Manion (1989) conceded that the adoption of social science methods during the last few years had resulted in some modest advances being made in studying educational problems. However, they believed that this had led to the absorption of two competing views of the social sciences (pp. 5-6):

1) A traditional view. The proponents of this view regard the social sciences as being essentially the same as the natural sciences. Thus the social sciences are also concerned with discovering natural and universal laws that regulate and determine individual and social behaviour.

2) A radical view. The supporters of this view emphasise that people differ from each other and from inanimate natural phenomena. However, they accept the rigour of the natural sciences, and they share in the concern of the traditional social sciences for describing and explaining human behaviour.

Tuthill and Ashton (1983) attached the labels REALIST and IDEALIST to these views (p. 6), and they gave rise to what May (1993) called "schools of thought" (p. 5). It is from such schools that two main research methods can be derived. These two schools are usually referred to as POSITIVISM and PHENOMENOLOGY, and they will be reviewed briefly in the following two sub-sections.

5.1.2 Positivism

The positivist school of thought regards the social world as similar to the world of natural phenomena. Gill and Johnson (1991) defined it as:

> An approach that emphasizes the use of the methods presumed to be used in the natural sciences (p. 166).

This reflects Comte's view that:

> ... that there can be no real knowledge but that which is based on observed fact (quoted in Easterby-Smith et al, 1991: p. 22).

The authors argued that this led to two assumptions:

1) reality is external and objective; and
2) knowledge is only of significance if it is based on observations of external reality.

It follows that sensation, reflection, and intuition do not form part of positivism. As Cohen and Manion (1989) put it:

> Investigators adopting an objectivist (or positivist) approach to the social world ... treat it like the world of natural phenomena as being hard, real and external to the individual ... (p.8).

The strengths and weaknesses of positivism (based on Easterby-Smith et al, 1991: p. 32) may be summarised as follows:

Strengths

1) clear, factual, and understandable;
2) wide coverage possible;
3) economical;
4) relatively easy and fast to implement; and
5) highly relevant to certain types of decision-making.

Weaknesses

1) inflexible and artificial;
2) ineffective in understanding processes or the significance attached to actions;
3) easy to draw wrong conclusions;
4) unhelpful in generating theories; and
5) historical data are unreliable in determining future policies.

5.1.3 Phenomenology

According to Easterby-Smith et al (1991), phenomenology has developed as a distinctive paradigm over the 150 years (p. 23). Gill and Johnson (1991) defined phenomenology as

> A study of how things appear to people - how people experience the world (p. 166).

Easterby-Smith et al (1991) argued (p. 24) that this paradigm developed because it was evident that major scientific discoveries were not produced by a logical and rational application of the scientific method (p. 24). Rather, such discoveries resulted from independent and creative thinking which went beyond the boundaries of existing knowledge. The authors asserted that the starting point for a phenomenological study began with the acceptance that individuals place different constructions and meanings upon what they experience. Thus instead of searching for causes and fundamental laws, an attempt should be made to understand and explain why individuals have different experiences. Social science is, therefore, seen as a subjective rather than an objective undertaking. Thus it is capable of dealing with the direct experience of people in specific contexts (Cohen and Manion, 1989: p. 27). As Frankfort-Nachmias and Nachmias (1992) put it:

> Qualitative researchers attempt to understand behavior (sic) and institutions by getting to know the persons involved and their values, rituals, symbols, beliefs and emotions (p. 242).

The strengths and weaknesses of the phenomenological approach (adapted from Easterby-Smith et al, 1991: p. 32) may be summarised as follows:

Strengths

1) changes in processes can be examined over a period of time;
2) it is possible to explore in some depth what individuals mean;
3) new issues and ideas can be accommodated as they emerge;
4) contributions can be made to the evolution of new theories;
5) data gathering takes place in a natural environment.

Weaknesses

1) data collection can take up a great deal of time and resources;
2) the data may be difficult to analyse and interpret;
3) the pace, progress, and end-points are much harder to control;
4) phenomenological studies are not always regarded as being credible.

5.1.4 Summary

It would appear from the philosophical analysis reviewed above that in selecting an appropriate research method there is a clear and distinct choice between positivism and phenomenology. However, as Jankowicz (1991) pointed out (p. 159), no method is entirely quantitative or qualitative, although positivism tends to be more quantitatively orientated, while phenomenology adopts a more qualitative approach.

The quantitative approach deals with facts and figures. This approach is particularly appealing to an accountant who is perhaps drawn intuitively more towards the positivist approach rather than towards phenomenology. However, the subject under investigation is essentially about behaviour, and the main variables (research and teaching) are not easy to measure: what is 'good' teaching, for example, is very much a matter of individual judgement (as perhaps 'good' anything else). It is clear, therefore, that as this study is more concerned with individual beliefs and perceptions, a phenomenological approach would be much more appropriate.

The selection of a suitable research method cannot, of course, be determined purely on philosophical grounds, because other considerations have to be taken into account, such as feasibility and practicality. Nonetheless, the review carried out in this section has been helpful in focusing on the selection of an appropriate research design. The actual choice will be determined in Section 5.3.

5.2 DEFINITIONAL PROBLEMS

The basic belief about research and teaching is normally expressed in terms of 'in order to be a good teacher it is necessary to be an active researcher'. This statement poses a number of questions which are rarely raised by those who support it. In higher education it is not altogether clear what is meant by 'teaching'. Often it appears to be confined purely to classroom duties and other associated tasks (see, for example, Fox, 1984) but it perhaps should be defined much more widely so as to include, INTER ALIA, the following responsibilities:

1) the preparation, delivery, conduct, and management of lectures, seminars, tutorials, and work-shops;
2) the setting and marking of assignments and examination papers;
3) the supervision and marking of dissertations and theses (whether wholly or partially research-based);
4) the supervision of students out on placement;
5) advice to students on module, subject, or course matters;
6) advice to students on personal matters;
7) advice to students on their future careers;
8) the preparation, attendance and participation in meetings relating to the module, the subject, and the course;
9) the development of module, subject and course material; and

10) participation in the development of new courses.

The above list is by no means exhaustive. It is confined to matters that relate directly to 'teaching', and so it does not include participation in a wide range of other educational and professional activities and developments, such as attending courses and conferences (Elton, 1975: p. 55), and participating in professional body activities. Nonetheless, the list gives an indication of the problem of determining what is meant by 'good' teaching. If the definition of teaching is to be extended beyond (say) classroom duties, then it might be possible for some teachers to be poor classroom performers but highly efficient departmental administrators. The students may regard such teachers as 'bad', but senior academics within the institution might rate them as being 'good'. It depends, therefore, on what basis and by whom they are being judged before it can be determined whether any lecturer is a 'good' or a 'bad' teacher.

As was indicated in the last chapter, the assessment of 'teaching effectiveness' has been well researched in America, and that there are various means to measure it. Murray (1984) argued that the most common method of evaluating teaching in North American universities was by using student ratings. Indeed, Entwistle and Tait (1990) reported that there had emanated mainly from North America and Australia "a voluminous literature" (p. 169) on the subject, Marsh (1987) confirmed that literally thousands of papers had been written on it (p. 260), while Hooper and Page (1986) also made a similar point (pp. 58-59) Other methods adopted have also involved alumni ratings, self-valuations or self-reports, colleague ratings, videotapes of classroom performance, and student achievement (Centra, 1980). Prior to 1972 there was little interest in Britain on the evaluation of teaching by students (Powell, 1972), but twenty years later, the situation was somewhat different. According to Fox (1994), it was then becoming standard practice in UK universities to monitor the teaching function by using a "lecturer effectiveness questionnaire" (p. 249).

Similar problems arise in defining and measuring 'research'. There is no single agreed definition of research (Carter, 1980: pp. 94-95; Ball, 1989: pp. 210-212). Some lecturers regard it as being simply part of the work that goes into the preparation of their lectures or tutorials eg, what should be included and how it should be presented. Other lecturers define it much more narrowly, and regard it as a formal investigation into a search for new knowledge. Under the first definition, lecturers could well argue that they were 'active' researchers simply because they spent a great deal of their time preparing for their classes.

However, if research is defined much more narrowly, then it might be possible to look for some external evidence of lecturers' research activities. This could perhaps be in the form of conference papers or published articles. Research is sometimes measured either by counting the NUMBER of publications (Gray et al, 1987) or their QUALITY (Rudd, 1988; Gillett, 1989). This can be done by a variety of means such as the number of papers and books published, the number of professional meetings attended, the number of citations achieved, the amount of research funding obtained, peer evaluations, the number of PhD and Masters' degree students supervised, the number

of invited papers, the number of guest lectures given, and the offices held in professional organisations (West et al, 1980; Johnes and Taylor, 1991; Gray and Helliar, 1994).

The problem of defining what is meant by 'good', 'teacher', 'active', and 'research' poses considerable problems in investigating the belief about research and teaching. Flood Page (1989) suggested that the belief should be broken down into a set of testable hypotheses, although he accepted that this would not be a simple matter (p. 171). The main difficulty arises because if a wide definition of (say) teaching is adopted, then there may be many individuals who can determine a teacher's performance eg, students, colleagues, heads of department, senior academics, administrators, external examiners, and external assessors. There is no one individual who may be in a position to assess a teacher's overall performance, and there is little agreement on how this can be done (Cox, 1994). Furthermore, the judgement of individuals may also be questioned; for example, students may not like a teacher who makes them work very hard, and a senior academic may have a low opinion of a lecturer who does not reply to correspondence.

With these definitional problems in mind, it is now possible to examine a number of research methods that could be adopted in this project.

5.3 SELECTION OF A METHOD

5.3.1 Quantitative approach

It is very tempting to opt for a quantitative approach in order to carry out this study. The collection of data in the form of numbers, and then collating, tabulating, and assessing them is intuitively appealing. Information presented in the form of statistics appears highly credible and satisfying, although accountants know that much of the conventional data with which they deal are highly suspect (see, for example, Griffiths, 1986; Jameson, 1988; Smith, 1992).

It would be possible to set up a quantitative study by adopting a research method such as the ones used in many of the American studies that were reviewed in the last chapter. This could be done by either examining the general belief in respect of a number of disciplines in one institution, or on the basis of a single discipline study (such as accounting) in several institutions (see, for example, Schwartz, 1977). There would undoubtedly be problems of gaining access to various institutions, but it is likely that some UK universities would agree to take part in such a project.

Unfortunately, assuming that a number of universities would agree to take part, the research method adopted in these various overseas' studies is philosophically flawed, mainly because they try to quantify what are basically beliefs and feelings. Thus it is not surprising that none of the American studies has been able to offer any evidence of a strong statistical relationship between teaching effectiveness and research output

(irrespective of the method adopted in attempting to measure these variables). Most previous researchers have tried to prove the belief by correlating publication outputs and student ratings. The assumption behind this approach is that those who publish the most are likely to achieve the highest student ratings, and that they are, therefore, the most effective teachers. However, as Rudd (1988) pointed out, while it is true that students can be expected to identify unintelligible teaching, their judgement is based on short-term gains ie, whether their grades are good rather than concentrating on the longer-term good (p. 46). Another definitional problem arises because different forms of learning are measured: the grades achieved will depend on what kind of learning is measured eg, whether it is short or long term, or surface or deep learning (Ramsden and Entwistle, 1981).

The approach to this type of research may also be misdirected. While it is true that the assertion 'it is not possible to be a good teacher unless one is also engaged in research' may be considered to be a theory because it is capable of being tested (Blum and Foos, 1986), the investigation should also be capable of proving that the theory is wrong ie, it must be FALSIFIABLE (Popper, 1959). This is a very important point, because no matter how much data are collected, a theory cannot be proved true, only that it is false. Hence the theory about teaching and research could be falsified by searching for one good teacher who was not a researcher. This point is very similar to Popper's suggestion that if researchers set out to prove that all swans are white, then they should try to find a black one (Gill and Johnson, 1991: p. 31-32).

5.3.2 Qualitative approach

This study is about people ie, lecturers and students. It relates to a belief about teaching and research, and it cannot deal in identifiable and indisputable facts. This leads to a conclusion that a qualitative approach is more appropriate for this type of study (Neumann, 1990). As Cohen and Manion (1989) pointed out, a phenomenological study is:

> ... a theoretical point of view that advocates the study of direct experience taken at face value; and one which sees behaviour as determined by the phenomena of experience rather than by external, objective and physically described reality (p. 31).

Nonetheless, as argued in Section 5.1.3 there are some difficulties in adopting a qualitative approach eg, the data are usually difficult to collect, there may be problems in summarising the results, and it is not always easy to extract some meaning from them. It would also be impossible to PROVE that active research is an essential ingredient of good teaching, but then the quantitative approaches adopted to date have also failed in this respect. It is perhaps for this reason that Elton (1986) argued very strongly that the validity and reliability of this type of work had to be seriously questioned because it assumed that research and teaching capabilities could be rated quantitatively, each on a single dimension, and that the rating scales could be valid and made reliable (p. 300).

Hence the problem needs to be looked at from a different perspective. It can be asserted that if it were true that an involvement in research is essential in order to be a good teacher, then there must be some factor (or factors) which can only be achieved by doing research. As far as this study is concerned, it will be assumed that there is only one such factor, and that it will be convenient to refer to it as 'Factor X'.

5.3.3 Main research methods

In order to isolate Factor X a research method has to be selected which will enable it to be identified and separated from all the other non-exclusive benefits that research may give to teaching. It is not always clear what is meant by a 'research method'. Jankowicz (1991) defined it as being:

> A systematic and orderly approach towards the collection of data so that information can be obtained from those data (p. 269).

A research method may, therefore, be regarded as an APPROACH to collecting data. Jankowicz warned about confusing the term with 'research methodology'. He argued that 'methodology' was somewhat different, and that it was not a high powered word for 'method'. (p. 160). He defined methodology as:

> The analysis of, and rationale for, the particular method used in a project (p. 269).

Thus in this study, for the sake of clarity and to avoid confusion, METHOD will be used in the context of an APPROACH to research, while METHODOLOGY will be used when justifying a particular research method.

Once the terminology is clear it is possible to consider the research methods that are available to the researcher. Jankowicz (1991)) identified four main ones (p. 158):

1) Historical surveys: this method is used to collect and analyse data that relate to past events and issues.

2) Field experiments: this method is used in situations where several variables can be identified, and where it is possible to observe the impact that they have on each other.

3) Surveys: survey methods are normally used to explore current issues, and they are often directed at relatively large groups of people.

4) Case studies: this method is used in order to examine both past and present issues within either a single or a multiple group organisational structure..

5.3.4 Research questions

In practice, it is not always easy to determine which research method to adopt. Yin (1989) argued that the selection of a method (which he called strategies) depended upon three conditions:

1) the type of research questions posed;
2) the extent of control the researcher has over actual behavioural events; and
3) the degree of focus on contemporary as opposed to historical events.

He illustrated his argument by providing a table outlining relevant situations for different research strategies. Yin was dealing with social science research, so his Table 1.1 (p. 17) has been adapted to complement Jankowicz's classification (1991) of the main research methods outlined in Section 5.3.3. The outcome is shown in Table 5.1.

TABLE 5.1
RELEVANT SITUATIONS FOR DIFFERENT RESEARCH METHODS

STRATEGY	FORM OF RESEARCH QUESTION	CONTROL OVER BEHAVIOURAL EVENTS	FOCUS ON CONTEMP -ORARY EVENTS
(1) Historical surveys	how, why	no	no
(2) Field experiments	how, why	yes	yes
(3) Surveys	who, what*, where, how many, how much	no	yes
(4) Case studies	how, why	no	yes

* 'What questions apply to all four methods if they form part of an exploratory study.

(Adapted from Yin, 1989, p. 17)

Thus in devising an appropriate research method the first requirement is to form some research questions of the 'who', 'what', 'where', 'how' and 'why' variety. The main aim of this study is to determine whether it is necessary to be an active researcher in order to be a good ACCOUNTING teacher. The overall research question can, therefore, be stated as follows:

Is it necessary to be an active researcher in order to be a good accounting teacher?

The following specific research questions then arise from this overall research question:

1) Is good accounting teaching dependent upon an active involvement in research?

2) And if so, does it apply at both an individual level and a departmental/institutional level?

Both of these questions require some explanation. First, research question (1). The phrase 'dependent upon' reflects an assertion that it is impossible for good teaching to take place unless a teacher is also actively engaged in research.

Research question 2) has been included because some researchers (eg, OECD, 1981; Williams, 1984; Elton, 1986: Schuller, 1991; Volkwein and Carbone, 1994)) have suggested that students may benefit indirectly from studying in a department or an institution where there is a research culture. Such authors tend to be sceptical of the view that there is a DIRECT relationship between the research that individual lecturers engage in and the impact that the research has on their teaching. They believe that the benefit to the students comes indirectly as a result of working in a research orientated environment.

The two specific research questions formulated above are of the 'how' and 'why' format: they are not 'who', 'what', and 'where' questions. The first question, for example, could be rephrased as:

How (or why) does accounting research benefit teaching?

The second question could be rephrased as:

How (or why) do students benefit from studying in a research environment?

Three of the remaining four listed research methods lend themselves to 'how' and 'why' questions (historical surveys, field experiments, and case studies), but Yin (1989) suggested that two other conditions ought to be considered:

1) whether the focus is on contemporary events; and
2) the extent to which behavioural events can be controlled.

A historical survey obviously focuses on past events, while field experiments require the researcher to be in control of behavioural events. Thus as this study is largely about contemporary events, it would appear that the case study method is the most appropriate research approach. The main reasons for arriving at this conclusion may be summarised as follows:

1) the research questions are of the 'how' and 'why' type;
2) any actual behavioural events cannot be controlled; and
3) the study focuses on contemporary events relating to accounting teaching and research.

Yin (1989) regarded a case study as an empirical inquiry that investigated a contemporary phenomenon within a real-life context where the boundaries between phenomena and context were not clearly evident, and in which multiple sources of evidence could be used (p. 23). There are, of course, a number of weaknesses inherent in the case study method eg, individuals or groups may not be representative, and hence any evidence supporting a hypothesis may be discounted as the results may not be generalised to a larger population (Black, 1993: p. 62). However, Yin (1989) argued against what he referred to as the "traditional prejudices against the case study strategy" (p. 21) which he counter-attacked as follows:

1) A lack of rigour. This criticism is not unique to case studies, but Yin argued that case study researchers must work hard to avoid this accusation being levelled at them.

2) Case studies provide very little basis for scientific generalisation. Yin again argued that a case study was no different from trying to generalise from a single scientific experiment. In his view, case studies were like experiments ie, they were only generalisable to theoretical propositions and not to populations or universes. Hence the goal of the investigator was not to enumerate frequencies, but to generalise theories.

3) Case studies take too long to undertake, and they result in massive, unreadable documents. Yin argued that this was not a fault of the research method, and it was up to the researcher to control such eventualities.

4) Good case studies are difficult to accomplish. This criticism is again not a weakness of the method but perhaps of those researchers who adopt them.

Thus it would appear that there is only one serious defect inherent in the case study method ie, it does not provide the basis for scientific generalisations. However, the case study method does appears to be suitable for a study of this nature, and so notwithstanding the problem about generalising from a specific case, it is proposed to adopt it for this project.

5.3.5 The formulation of hypotheses

Black (1993) suggested that following the framing of an overall question and some statement of the specific research questions, the next stage in the design of an education research project is to formulate a number of hypotheses (p. 6). Arising from the research questions posed in the previous sub-section, therefore, it is now possible to formulate some hypotheses. They are as follows:

H1 Accounting lecturers can only be good teachers if they are also actively engaged in research.

H2 The teaching of accounting is enhanced when lecturers are involved in research.

H3 The students' learning experience is enriched if they are studying in a department that has a strong research culture.

H4 The students' learning experience is improved if they attend an institution that is research orientated.

Once the research questions have been determined, a research method selected, and some hypotheses framed, the next stage in the research process is to review the types of research techniques that are available to the researcher.

5.4 RESEARCH TECHNIQUES

5.4.1 Background

Jankowicz (1991) defined a research technique as:

> A step-by-step procedure for gathering and analysing data (p. 270).

He identified three groups of research techniques that were relevant for both quantitative and qualitative research, and it will be convenient to use his classification in order to outline those that are more qualitatively based.

5.4.2 Structured techniques

There are three main types of fully structured techniques:

1) Structured interviews

Structured face-to-face interviews involve putting the same pre-determined questions, using the same wording, and in the same order to each interviewee. Frankfort-Nachmias and Nachmias (1992) argued that its main advantage is that it ensures that any variation between respondents is attributable to them and not to variations in the interview (p. 224). The disadvantages are that it imposes a rigidity on the interview, responses cannot be followed up, and further issues are not explored.

2) Telephone interviews

Telephone interviews may be necessary where it is difficult or impracticable to arrange a face-to-face interview, perhaps because a prospective interviewee has moved to another location or he/she has changed jobs. The procedure is similar to structured interviews, so it has similar advantages and disadvantages. However, telephone interviews have additional problems: it may be difficult to contact the interviewee, the

personal touch is missing, the reaction of the interviewee cannot be gauged, reliance is placed on the memory of interviewees, and they may not be able to consult any other sources about points raised during the interview. Nonetheless, a telephone interview may be a reasonable substitute if a face-to-face cannot be arranged.

3) Postal interviews

A postal interview would only be used as part of a case study approach in similar circumstances to telephone interviews ie, when it is difficult to make personal contact with a prospective interviewee. Postal interviews have similar problems, but they also have the added disadvantage that it may be even more difficult to obtain a response, and they are also highly impersonal. However, one advantage is that they do not have to rely on the memory of the interviewee.

5.4.3 Semi-structured techniques

There are four main semi-structured techniques:

1) Conversations

This technique simply involves having an informal conversation with an individual, although the interviewee will try to steer the conversation along some pre-determined lines. The technique allows matters to be explored in depth, and those that are of particular relevance to the project can be followed up with some detailed questioning. Each conversation would obviously be different, and this means that it may be particularly difficult to analyse the data.

2) Semi-structured interviews

Semi-structured interviews involves taking an interviewee through a series of pre-determined questions, but unlike the structured interview, only the same general questions need be asked, the wording and order of questions may vary, and some may be omitted altogether. Semi-structured interviews are much easier to handle, to direct, and to analyse than conversational interviews. Their main advantage is that although they follow a broad structure, they do allow for some flexibility However, the interviewer needs to be skilled at drawing out the real views of the interviewees, and the data can be quite difficult to analyse if the interview becomes almost a conversation.

3) Key informant interviews

These interviews are similar to semi-structured interviews except that the interviewees are chosen because they hold either idiosyncratic views or specialist knowledge. Especial care is needed, therefore, in interpreting and analysing the interviewees' comments, because by definition, their views will not necessarily be typical.

4) Focus groups

The focus group technique is a controlled form of group discussion. Participants are invited to an informal meeting at which they are asked to discuss particular issues. A range of attitudes and views can be obtained, and the participants can be observed as they discuss them. However, it can be particularly difficult to control a group discussion, the views expressed may not be genuine or representative, it may not always be easy to recall what has been said (although the session may be recorded), and the data may be difficult to analyse.

5.4.4 Additional techniques

There are three main additional techniques:

1) Observations

Instead of depending on semi-structured and fully structured techniques, it may be possible to OBSERVE what is going on. Wolcott (1988) indicated that participant-observation was such an integral part of fieldwork that some anthropologists might not have thought to have included it in a list of explicit techniques (p. 193). Depending upon the nature of the project, the observational technique can be a very time-consuming, because the observations may have to be made over a number of weeks or months.

2) Field experiments

Field experiments may be used either as a main research method or as a research technique. They could be used in situations where events can be so structured that the researcher can exercise control over them (Jankowicz, 1991: p. 254). For example, different groups of people may be treated to different experiences, and the impact of those experiences on the various groups would be controlled and measured. In effect, the experiment then becomes a highly structured form of observation.

3) Repertory grid

Repertory grid is a form of structured interview undertaken with an individual or a group of individuals. However, the main responses come entirely from the interviewee, and thus the interviewer can pursue the assumptions and perceptions of the interviewee without imposing either pre-selected questions or specified answers on the person being interviewed. The technique, therefore, avoids interviewer bias that may be inherent in almost any other form of interviewing.

5.4.5 Desirable criteria

Before an appropriate research technique is selected for this study, it would be help to outline the desirable criteria that such a technique should have. These may be summarised as follows:

1) Practical

As this study forms part of a PhD project, it is important that any technique chosen could be easily applied in those university accounting departments selected for investigation, and that it is likely to be acceptable to those involved in the case studies. Furthermore, it should not be too time-consuming to conduct, and it should be relatively inexpensive to implement. These requirement almost certainly mean that observational techniques and field experiments would have to be ruled out.

2) Original data

Data used in the project should be collected expressly for the purpose of the study, and not for any other reason. For example, student questionnaires completed (say) for course assessment requirements should be avoided. Thus any questionnaire used in the study should be designed especially for the project. Data collected for other purposes may contain weakness (eg, items may be missing, or the questions may have a different slant on them), and this means that there is a much greater risk that the eventual results will be challenged. It so happens, however, that all of the ten techniques listed above lend themselves to the collection of some original data, so this problem need not arise in the case of this project.

3) Flexible

As there is so much support for the belief that in order to be a good teacher it is necessary to be an active researcher, it is essential that every opportunity should be given to all participants in the study to establish their case. This means that it is desirable to avoid those techniques that do not enable the issues to be explored in some depth eg, structured interviews, postal interviews, and telephone interviews.

4) Controllable

The amount of information collected should be capable of being controlled by the interviewer, otherwise there would be a danger that relevant data may be missed, and too much irrelevant material amassed. This would then mean that it would be difficult to analyse what data were relevant. Techniques that come into the non-controllable category include conversations, focus groups, observations, and field experiments.

5) Analysable

The data collected should be relatively easy to analyse. Without this condition the project would be difficult to complete within a reasonable time-scale. Conversations, observations, and field experiments are unlikely to be able to meet this criterion.

Table 5.2 provides a summary of the desirable criteria in a simplified format. As can be seen from the table, three of the research techniques meet all five criteria ie, semi-structured interviews, key informant interviews, and repertory grid.

TABLE 5.2
CRITERIA FOR THE SELECTION OF A RESEARCH TECHNIQUE

Technique/criterion	Practical	Original data	Flexible	Controll-able	Analys-able
1) Structured interviews	Yes	Yes	No	Yes	Yes
2) Telephone interviews	Yes	Yes	No	Yes	Yes
3) Postal interviews	Yes	Yes	No	Yes	Yes
4) Conversations	Yes	Yes	Yes	No	No
5) Semi-structured interviews	Yes	Yes	Yes	Yes	Yes
6) Key informant interviews	Yes	Yes	Yes	Yes	Yes
7) Focus groups	Yes	Yes	Yes	No	No
8) Observations	No	Yes	No	No	No
9) Field experiments	No	Yes	No	Yes	Yes
10) Repertory grid	Yes	Yes	Yes	Yes	Yes

Note: The 'yes' and 'no' designations are only broad approximations.

Table 5.2 must only be regarded as a very general guide to the selection of a research technique, as each technique can only be matched against each criterion in relatively simple terms eg, the data appertaining from a structured interview is probably easier to control and to analyse than data obtained from a conversation.

Since this study is a fairly specialist one, all interviews are likely to be key informant interviews, and so it is possible to include such interviews in the same category as semi-structured interviews This would then mean that two main research techniques could be might be particularly suitable for this project ie, semi-structured interviews, and repertory grid. They need, therefore, to be considered in a little more detail.

5.4.6 Semi-structured interviews

As emphasised above, in view of the strong belief academics have in the impact research has on teaching performance, it was considered most important that every

opportunity should be provided for participants to produce some evidence that supported their case. Structured interviews would not have allowed any detailed follow-up questions to be put to the interviewees, while a conversational approach could result in discussions that largely avoid the main issues. Hence a semi-structured approach would appear to be ideal: it would enable the interview to be controlled and directed within some clearly defined boundaries, while at the same time enabling interviewees to be challenged on any views that they put forward.

The main disadvantage arising from this technique is that unless firm control in maintained over the interview, the discussion may degenerate to such an extent that the responses to some specific questions are lost in a welter of insignificant detail. This would then make the data very difficult to interpret (Easterby-Smith et al, 1991: p. 75).

There are also some procedural problems inherent in conducting such interviews involving where, when, and how they should be organised (Lofland and Lofland, 1984: pp. 12-18). It is important to ensure that the interviewees feel comfortable and that they feel that they can speak freely.(Millar, 1992: p. 125). This might be in the interviewees' own homes (Wragg, 1978, pp. 4-5), or at least on territory, that they chose (such as their office), and at a time of their convenience. The interviews should not be able to be overheard, and no interruption should take place Once the interview has begun, the interviewer needs to ensure that the interviewee is able to relax, and although the interview would follow a series of questions, a flexible approach is recommended. (Hammersly and Atkinson, 1995: p. 152).

A decision has also to be taken about whether notes should be taken, and whether it is advisable to tape record the interviews (Patton, 1980: pp. 247-249). If notes are not taken and if the interview is not recorded, the interviewer has to rely on his/her memory in order to recall the discussion. This might be very difficult if several interviews take place in one day, and also the opportunity may then be forgone of using verbatim quotations.

Note taking is, however, very difficult to do during an interview, it can distract some interviewees, and in some cases they may even begin to dictate their responses.

Tape recording also has some problems. Depending upon the quality of the equipment and where the interview takes place, background interference can affect the audibility of the interview. Some interviewees are inhibited from speaking frankly and freely when their views are being recorded, and even short interviews take a long time to transcribe (although it may not always be necessary to do so).

In practice, it may not be possible to create the ideal conditions for an interview, and it may be necessary to conduct some of them in a place and at a time that is particularly inconvenient. Most people are very busy, and it may be necessary for the researcher to decide whether a ten minute interview held in very difficult circumstances is preferable to not having any interview at all.

5.4.7 Repertory grid

The repertory grid technique revolves around PERSONAL CONSTRUCT THEORY. Cohen and Manion (1989) argued that it was one of the most interesting theories of personality to have been developed this century (p. 336). It was put forward by Kelly (1955), and the theory is related very closely to his own experiences (Zuber-Skerritt, 1991). Personal constructs are the ways in which individuals express the meaning that they intend (Jankowicz, 1991: p. 235). The basic idea of the theory is that individuals have a limited number of ways in which they evaluate phenomena eg, people, events, or institutions. The latter are known as ELEMENTS. The way that individuals evaluate the elements are known as CONSTRUCTS. Constructs can be expressed in a bi-polar format eg, good versus bad (although they are not necessarily positive and negative), and they are usually described in the form of adjectives or phrases. Thus, for example, a person may be described as being 'kind' or 'cruel', or an institution thought of as 'giving speedy service' or 'never answering the telephone'.

In compiling a grid, it is preferable to obtain the elements and constructs by means of a face-to-face interview, because perceptions that are unclear can be explored with the interviewee. However, interviewees may also complete a grid unassisted (with or without the interviewer being present), or as a participant in a group session (Stewart and Stewart, 1981). Table 5.2 is a simplified example of a completed grid.

TABLE 5.3
EXAMPLE OF A SIMPLIFIED COMPLETED GRID: TYPES OF TEACHER

CONST-RUCT	ELEMENTS					CONST-RUCT
Similarity 1	Excell-ent	Good	Satisfact-ory	Not so good	Poor	Contrast 5
Personable	2	1	3	3	5	Does not talk
Unsociable	5	1	2	2	1	Gregarious
Experienced	1	2	2	4	5	Inexperi-enced
Knowledg-eable	2	2	3	3	4	Ill prepared
Unhelpful	5	5	2	2	1	Cares

Table 5.3 shows only five elements (one column each for an excellent teacher, a good teacher, a satisfactory teacher, a not so good teacher, and a poor teacher). In practice, more elements would probably be inserted. It should be noted that the elements may not always be given (Pope and Keen, 1981: p. 40), but they might be in circumstances where (say) the researcher wanted to make comparisons between groups. In this example the elements have been provided, and the interviewee would then be required

to think of five teachers who met the descriptions listed at the top of the grid, although the identity of the teachers that he/she selected would not be disclosed to the interviewer.

Once the interviewee had selected five teachers who met the various descriptions (teachers who were excellent, good, satisfactory, not so good, and poor), the next stage would be to ask him/her to think how the five teachers differ from each other as TEACHERS. It is easier to do this by using what is known as the triadic technique ie, two elements are compared with a third element. Table 5.3 shows that the first construct listed on the left hand side reads 'personable', while 'does not talk' is listed on the right hand side (it would not have mattered if these constructs had been entered the other way round). This particular construct might have been obtained by first comparing (say) a good and a satisfactory teacher with a poor teacher. If the interviewee cannot think of any more constructs arising from this comparison, then he/she would be asked to move on to compare and to contrast a further two elements against a third element. Table 5.3. lists only another four constructs, but no magic number can be indicated as the actual number depends upon the type of interviewee and the circumstances in which the interview takes place (Pope and Keen, 1981: p. 44).

The interviewee is also usually required to scale his/her constructs for each of the elements. This could be done on either a simple 1/2 or a +/- basis. Thus if a particular teacher was thought to relate more to a construct on the left hand pole, he/she would be rated 1 (or +), and if he/she was thought to lie more to the right hand pole, the rating would be 2 (or -). Table 5.3, uses a more sophisticated rating system using a Likert-type scale (Clegg, 1990: p. 129). The table indicates that a 1 to 5 range has been chosen. Thus in respect of a particular construct, different types of teachers were thought to be more to the left-hand pole they would be rated 1 or 2, and if they were thought to be nearer to the right-hand pole, they would be rated 4 or 5. If they were thought to be neither to the left-hand nor the right-hand poles, then they would be rated 3.

A completed grid containing a number of elements and constructs enables a detailed picture to be built-up of the perceptions that the interviewees have of particular elements and how they judge them. Table 5.3, for example, shows the characteristics of different types of teachers. The analysis can become complicated and confusing if there are many elements and constructs, and especially if positive and negative bi-polar constructs are sometimes placed on the left-hand pole and sometimes on the right-hand pole. Fortunately, there are computer programs now available which take the tedium out of co-ordinating the positive and negative constructs, and of analysing the grid (Pope and Keen, 1981: pp. 58-63).

Repertory grid is an extremely powerful way of eliciting what individuals really think about particular issues, and it can reach their deepest emotions without them realising it. If the interviewer is taking the interviewee through a grid, for example, it is possible

to ask 'how' questions ('in what way does a teacher show she is kind?') or 'why' questions. These can be much more penetrating; for example:

Question: Why is it important to you that a good teacher should be kind?
Answer: I get upset if I'm spoken to crossly.
Question: Why do you get upset?
Answer: I like to be spoken to nicely.
Question: Why do you like to be spoken to nicely?
Answer: Because it doesn't happen at home.
Question: Why is that?
Answer: My father shouts at me.
Question: Why does he shout at you?
Answer: He gets cross with my mother.
... and so on.

Repertory grid has several advantages and disadvantages. These may be summarised as follows:

Advantages

1) It avoids interviewer bias, because unlike a questionnaire or structured interview, it is the interviewee who provides the data.

2) By constantly asking interviewees 'how' and especially 'why' questions (as illustrated above), the interviewer can explore in some depth what they mean and what they really believe.

3) It provides a great deal of interpretable data.

Disadvantages

1) There are a number of practical problems. It is sometimes difficult for interviewees to know what is required eg, it is very easy to get confused over positive and negative constructs and to rate them incorrectly. However, it is possible for an interviewer to take interviewees throughout all the steps by asking them a series of questions (being careful to avoid suggesting any constructs to the interviewee), and then filling in the grid for them as the interview progresses.

2) The meaning of the bi-polar constructs may sometimes be misinterpreted. They are not necessarily negative and positive, and it is not always apparent why a relationship has been expressed between two constructs eg, in respect of an element referred to as 'teacher X', the construct could be 'kind' paired with 'plays football'. Can a teacher who plays football not be kind, or is it simply the way that that particular interviewee thought of two teachers when they were compared? Thus skill is needed in unravelling a potential mixture of constructs.

3) There is danger that the analysis of grids by computer may over-simplify and distort the relationships expressed by the interviewee, although the raw data are still left available for inspection and checking.

Nonetheless, despite these disadvantages, it is clear that repertory grid is an eminently practical and suitable method for an investigation about individual beliefs, and there is no reason why it could not be used in this study.

5.4.8 The decision

The conduct of a case study investigating the belief about research and teaching would inevitably mean contacting not just the lecturers working in a particular department, but also the students whom they teach.

As emphasised earlier, the success of the study will depend in part on the opportunity staff have had to present the reasons why research is clearly necessary in order to be a good teacher. The analysis conducted above clearly indicates that semi-structured interviews are an ideal technique for creating this opportunity. Such interviews do give the flexibility to explore issues at some length and in some depth, but within a structured format.

It is proposed, therefore, to adopt the semi-structured interviewing technique for interviewing the academic staff.

This technique could also be adopted for use with the students, but the questions that need to put to them would be less wide-ranging than those that would be asked of the lecturers. Students, for example, would be asked questions about their teachers, whereas the lecturers would be questioned about the range of their teaching duties and research interests. Thus the repertory grid technique would be suitable for use with the students, but it could be a little too restrictive for use with the staff.

As far as the students are concerned, repertory grid is likely to have some practical advantages. It would probably be quite difficult to arrange a series of interviews with individual students in five different universities over a reasonable time-period, but repertory grid interviews can be conducted on a group basis. It is proposed, therefore, to adopt the repertory grid technique for interviewing the students.

5.5. SUMMARY

This chapter has explored the philosophical considerations underpinning the selection of an appropriate research method. Following a review of the belief research and teaching, it has also examined the various research methods and techniques that could be adopted in carrying out the study.

It was argued that from a philosophical point of view, the selection of a research method depends upon whether a positivist paradigm was considered to be more

appropriate than a phenomenological one. In essence, the positivist method supports a more scientific or quantitative approach, while a phenomenological approach is more qualitatively based. Since this study is heavily orientated towards individuals and their perceptions (rather that towards hard facts and numbers), it was decided that a phenomenological approach was more appropriate. Support for this decision was obtained as a result of a review of the nature of the belief about research and teaching, and the practical difficulties involved in conducting research in this area. Hence on both philosophical and practical grounds it was decided to adopt a phenomenological (or qualitative) research approach.

Various qualitative research methods were then considered viz, historical, field experiments, surveys, and case studies. After reviewing a number of theoretical and practical advantages and disadvantages of each method, and after framing some appropriate research questions and hypotheses, it appeared that the case study method of research would be appropriate. It was decided to limit the study to accounting (largely as a result of my own interest and involvement in the subject), and it was expected that it would be carried out in a number of universities.

Once the research method had been determined, some consideration was given to the selection of an appropriate research technique. The advantages and disadvantages of ten possible techniques were reviewed: structured interviews, telephone interviews, postal interviews, conversation techniques, semi-structured interviews, key informant interviews, focus groups, observation techniques, field experiments, and repertory grid interviews.

Following this review, a number of criteria were developed in order to provide some guidance for the selection of a select number of techniques. The conclusion reached was that semi-structured interviews should be used in talking to the academic staff, and repertory grid for interviewing students. Semi-structured interviews were seen as a ideal way for providing the opportunity for lecturers to discuss in some depth the nature of the relationship between research and teaching, while at the same time enabling the interviewer to keep control of the interview. Similarly, repertory grid was considered to be manageable and practical way of organising and eliciting the views of groups of students.

This chapter has provided the philosophical and practical foundation for the study. The next chapter examines how the project was operationalised, and how the resultant data were analysed.

CHAPTER 6

OPERATION AND ANALYTICAL PROCEDURE

6.0 INTRODUCTION

The last chapter outlined the philosophical considerations governing the selection of an appropriate method. After assessing their relevance in respect of this study, it was decided to adopt a qualitative approach. The various options were reviewed, and on both theoretical and practical grounds it was considered that the case study method was the most appropriate. Following a similar review of various research techniques, semi-structured interviews were selected as a suitable technique for obtaining information from the academic staff, and the repertory grid technique for eliciting data from students.

This chapter examines the conduct of the case studies, and the method adopted in processing the data. It has four main sections. Section 6.1 describes the arrangements made prior to conducting the case studies, while Section 6.2 outlines the way that they were actually organised. 6.3 explains how the data were analysed, and Section 6.4. summarises the chapter.

6.1 THE PREPARATORY WORK

6.1.1 Background

At the time that the project began, it was not known whether the research questions and hypotheses were likely to be answered from investigating one accounting department in depth or whether it might be necessary to carry out a number of investigations. It was realised, of course, that if a number of investigations were to be conducted, then there could be considerable cost and time implications. Initially, therefore, it was decided to undertake a pilot study and four other studies. The position would then be reviewed. If the research questions and hypotheses did not appear to have been answered with some coherence and some consistency of results, then further studies would be carried out. As it transpired, the initial five studies did enable the research questions and hypotheses to be answered with some degree of confidence.

6.1.2 Selection

The 1992 British Accounting Review Research Register (Gray and Helliar, 1992) recorded that there were 1,357 academic staff members in accounting and finance departments (or similar) in 101 UK and Eire universities and colleges (p. iii). There was, therefore, no shortage of possible accounting departments that could have been

used in this study. It would have been possible to select five departments at random, but as Yin (1989) pointed out (p. 43), this would be to confuse case study work (which relies on ANALYTICAL generalisation) with survey research (which relies on STATISTICAL generalisation). It is not possible, therefore, to select a representative case or set of cases, since in analytical generalisation the researcher is attempting to generalise a particular set of results to some broader theory (p. 44). Hence in theory it would not have mattered which accounting departments were selected for study, but in practice there are some broad recognisable groupings eg, departments may be based in old or new universities, or they be more research based than teaching orientated.

In selecting a number of departments, practical considerations had also to be borne in mind. Widely dispersed universities would have made the project unviable because of the time needed to visit them (probably on a number of occasions), as well as involving extra travelling and subsistence costs. It was decided, therefore, to restrict the choice to just one geographical region in the United Kingdom. It was considered unlikely that there would be significant differences between ACCOUNTING departments arising from their geographical location, and hence any possibility that the selection of a group from one area would bias the results. In order to preserve the anonymity of all those academics and students who took part in the project, it is not proposed to disclose either the region or the names of the universities.

Within the selected region there is, in fact, a considerable mix of different types of universities: some are very old and some are very new; some are extremely large and some are quite small; some have a world-wide reputation, while others are almost unknown outside their own immediate locality; some are based in a large city, while others have a more rural setting. More specifically, some have a high reputation for their research, and others are more orientated towards teaching. The actual choice was not easy to make, but in order to make the selection less difficult, four criteria were eventually adopted:

1) The investigation would be confined to UNDERGRADUATE accounting teaching. While many accounting departments are involved in postgraduate work, this is sometimes wholly of a research nature, and thus teaching (in the sense of classroom performance) does not have the same significance. It is also difficult to see how staff working at the postgraduate level could supervise dissertations and theses unless they themselves have had experience of undertaking some research (although this assertion might also apply to lecturers engaged in undergraduate dissertation work). Consequently, departments that did not have an undergraduate programme were not considered as potential case study material.

2) As this project is about RESEARCH and teaching, it was believed that some useful contrasts might arise between research-based and teaching-orientated departments. The new universities created since 1992 (Great Britain, 1992a; 1992b) have traditionally been regarded more as teaching universities than have

the pre-1992 creations, so it was believed that it might be possible to make some interesting contrasts between the old and the new universities.

3) It was thought that the agreement of a particular department was more likely to be gained where I already knew some of the staff.

4) The universities should be easily accessible.

With these considerations in mind, five departments were provisionally chosen, but a number of other universities were held in reserve (although it did not eventually prove necessary to approach them). In order to preserve their anonymity, the five universities selected will be referred to respectively as Ash, Elm, Cedar, Oak and Pine.

6.1.3 Making contact

One head of department had already made it known informally that he was willing to allow his department to be used as a pilot study, but a more formal approach had to be adopted in contacting the four other departments. Once they had been provisionally selected, each departmental head was telephoned, and a request was made for a meeting with him (they were all male). At this stage, as little detail as possible was given over the telephone.

It was felt that the heads would more readily agree to the project if it were explained to them on a face-to-face basis, as there would then be an opportunity to deal in detail with any of their concerns. It was recognised that they could have viewed the proposal very suspiciously, as details relating to departmental teaching and research can sometimes be regarded as a highly sensitive issue. Hence the heads might not have welcomed the idea of a lecturer in another university coming to question their staff about their various duties. It was believed, therefore, that initially an informal personal approach was likely to be more successful than a more formal written one, especially when it was made absolutely clear that the project was part of a PhD programme at the University of Surrey, and that it was being closely supervised.

As explained in Section 6.1.2, one of the reasons for selecting these five departments was because many of the staff knew me personally, and I knew most of the heads. There is no doubt that in work of this nature, the trust issue is important, and that it is better to select departments where there the researcher is known to the staff in the department. It is also of great importance to have the full co-operation and total support of departmental heads. The experience gained in this project shows that they are then more likely to take a personal interest in the study and to encourage their staff to do likewise. Indeed, although all five cases did run relatively smoothly, the two most satisfactory ones were in those departments where the head took personal responsibility for making all of the administrative arrangements viz, at Oak and at Pine.

The initial telephone call was followed by a meeting with the four heads. These meetings took place over a four week period during November/December 1993. At

Elm, Oak, and Pine they took the form of an informal conversation with each head, although at Cedar two senior members of the department were also present.

At each meeting the head was informed in broad outline of what would be required. He was advised that the procedures would involve conducting semi-structured interviews with a senior academic (or academics) in the university who had some overall responsibility for the accounting department (although the head could not, of course, speak for that individual), the head himself, and those lecturers who taught accounting on the final year of the accounting degree course (the reasons for this limitation will be outlined later).

It was explained that it was also intended to carry out a repertory grid session with a randomly selected group of eight final year accounting students. Bearing in mind the experience of Stewart and Stewart (1981) who had worked with groups of six and ten participants (p. 80; p. 101), eight students was considered to be a viable number for a session of this nature. While it would have been preferable to carry out the student interviews on a one-to-one basis (so that each student's constructs could then be explored with him/her in detail), it was accepted that this would be difficult for the department to organise. It was also considered impractical to hold separate grid sessions with students, as all of the interviews needed to be carried out in the spring term of 1994. There was a danger that if they ran over into the summer term the students would then be too busy preparing for their examinations to find the time to participate (this did occur at Elm).

Leaving the interviews to the spring of 1995 would have unduly delayed the project, and this was not considered a feasible option. Although they could have been held in the winter term of 1994, there would still have been some delay, but a more important disadvantage was that at that stage the students would not have had much time to get to know any new lecturers who were teaching them for the first time. As all the heads could not recall much or anything about repertory grid, it was necessary to spend some time explaining something about the technique. They did not seem perturbed at what was generally regarded as a rather novel way of interviewing students.

I also asked the heads if they would make available any departmental or university documentation that related to their accounting degree courses (or their equivalent). There was some concern expressed at this request, because they thought that some of the documents might be 'confidential', and they did not think that they could allow anyone outside their department to consult it. However, as this was not a requirement that was considered vital to the eventual outcome of the case studies, the matter was not pressed at this stage of the project.

Following an explanation of the purpose of the research and what was required, all the heads of department at Elm, Oak and Pine Universities respectively agreed in principle to allow their department to become involved, but they all made the point that the final decision would depend upon whether their colleagues were prepared to co-operate.

On returning home from each interview, a brief note was made in a 'Research Diary' of the impression gained by talking to the three heads. The following is an edited version of some of the comments made at the time:

> Elm: Kept waiting. Listened impatiently. Agreed to his department's co-operation - although depends on individuals. Documentation - some may be confidential, but seemed willing to let me have a look at it. Did not seem to want to hear all my explanations, and made it clear that he wanted me to go as his next visitor had arrived. Thus a bit off-hand, but he seemed willing enough to co-operate [confirmed after Christmas (1993) by telephone].
>
> Oak: Very welcoming. Seemed convinced it would be OK for me to use Oak for one of my case studies. Will check with staff and Professor XXX [a subsequent telephone call confirmed the proposed arrangements].
>
> Pine: [The interview went so well that the diary entry consists of details concerning the department, and who would need to be contacted.] Let YYY have details of project for (a) ZZZ [the senior academic] (b) lecturers (c) students [this was done]. Note: a letter was received from the head some nine days after the interview giving formal permission for the case study to go ahead.

The written details about the project prepared for Pine's head (as requested by him) was also taken along to the interviews with the heads at Cedar, Oak and Elm, and a copy was left with each of them.

The interview with Cedar's head did not go as planned. The arrangements for a provisional informal interview with him were identical to those made with the other heads. However, as indicated earlier, when arriving for the interview the head informed me that he had asked his deputy and the senior lecturer in charge of departmental research to be present. This was extremely alarming, because it was immediately realised that it would be much easier for three people to engage in some detailed and persistent questioning about the project. It was not considered desirable at the preliminary meetings to go into too much detail in case the lecturers were given an indication of what they were expected to say at their subsequent interviews.

The immediate fears were obviously justified. An edited version of the notes subsequently recorded in the Research Diary read as follows:

> Alarmed to find that he (the head) had invited two colleagues to join us. Friendly reception, but grilled in detail about what I was trying to do and how I was going to go about it. It meant that I had to go into much greater depth than I wanted, because they have now heard my ideas. If I interview anyone at [Cedar] they may have a strong notion of what I want (or think I want).

My overall and concluding impression was that they were very sceptical:

> I think that it is unlikely that they will say "yes" - the chances are much less than even (say 40:60).

The later comment proved to be too pessimistic because a telephone call was received five days later informing me that Cedar was willing to help with the project (recorded in the Research Diary as 'contrary to expectations'). However, it was realised that as a result of the detailed questioning at the initial interview with the head and his senior colleagues, there was a possibility of encountering some prepared answers and some pre-conceived notions when Cedar's staff were interviewed. Thus they might need to be subject to a great deal more intensive and critical questioning than elsewhere in order to elicit their real beliefs.

The overall outcome of the preliminary interviews was highly satisfactory as all five departments initially selected agreed to take part in the project, and no other university needed to be approached.

6.2 CONDUCTING THE CASE STUDIES

6.2.1 The staff interviews

6.2.1.1 Organisation

As indicated in Section 6.1.3, it was proposed to confine the interviews with the staff to the following personnel:

1) A senior academic (or academics) in the university who had some overall responsibility for the accounting department. It was believed that such an academic would be able to give a more focused and independent view of what was required by the university and what was actually happening in the department.

2) The head of department. The head would be able to give an overall view of research, teaching and other duties within his department.

3) Those lecturers who taught accounting on the final year of the accounting degree course (or equivalent, such as a business studies or a commerce degree). This decision was taken partly because it was postulated that the staff teaching at the final year level were more likely to have some research experience than those who taught on earlier years of the course, and partly because on grounds of cost and time it was necessary to restrict the interviews to a manageable number.

I was left to arrange all of the interviews for myself (apart from at Cedar, where the senior lecturer responsible for research scheduled most of them for me). All of the pilot interviews were completed by the end of November 1993, except for one which

took place in January 1994. The interviews in the other four departments took place in the months of January 1994 through to May 1994 (although most were in the January to March period).

There was no established pattern: the interviews were normally arranged over the telephone at a time to suit the interviewee. At Ash, Cedar and Oak, a private room was provided, but at both Elm and Pine most interviews took place in the office of the interviewee. It was not always easy for some lecturers to find the time to be interviewed, and normally I had to agree with their arrangements even if they were far from ideal for interview purposes eg. sometimes there was considerable background interference (which had an effect on the quality of the tape recording), and sometimes there were interruptions caused by other visitors arriving or the telephone ringing. Nonetheless, most of the interviews were conducted without any major problems arising, and I was fortunate that they proceeded so remarkably smoothly. Indeed, there was no evidence to indicate that any of the interviewees felt uncomfortable with the logistical arrangements, and no interview had to be abandoned.

There were some frustrations. Sometimes, for example, a single interview might have been arranged for one day in one university, and I would arrive only to find that the lecturer concerned had either forgotten about it, or he/she was ill. There were a number of such abortive journeys.

A total of 49 semi-structured interviews were carried out, the details of which are shown in Table 6.1

TABLE 6.1
STAFF INTERVIEWS UNDERTAKEN

UNIVERSITY	STAFF			
	Senior Academics N	Heads of department N	Lecturers N	Total N
Ash	2	1	7	10
Cedar	1	1	8	10
Elm	1	1	11	13
Oak	2	1	5	8
Pine	1	1	6	8
Total	7	5	37	49

Table 6.1 shows that out of a total of 49 interviews undertaken in the five universities, seven involved senior academics, five were with heads of department, and 37 were with lecturers. The heads identified the staff to be interviewed, and as far as is known there were only two lecturers (both at Elm) who refused to be interviewed. In addition, Cedar's deputy head of department (who had been present at the initial

interview) cancelled the first appointment made with him, and despite repeated telephone calls it proved impossible to come to contact him. It is not known why he proved so elusive. It is possible that he did not support the project, or it may be that he was just so busy that he could not give it any attention.

6.2.1.2 The interview protocol

It was explained to each prospective interviewee that the interview was likely to last for less than an hour (the pilot study had confirmed that this was normally long enough). In fact, most of the interviews took about 45 minutes, although some went on well beyond an hour.

At the start of each interview an assurance was given that the session would be confidential, and the interviewee could talk quite freely. All interviewees were asked whether they objected to notes being taken and the interview being tape recorded. Nobody objected to either arrangement, but it was stressed that they could change their minds at any time during the interview. Apart from some minor interruptions, the tape recording was only stopped on two insignificant occasions, and each time it was continued after only a brief interlude. The introduction was followed by a brief outline explaining something about the project, and an indication was also given of the broad line of questioning.

A few minutes after the interview had begun, the tape recorder was stopped and played back in order to make sure that the recording was satisfactory. Upon returning home, the tape was checked for audibility. In a few interviews, some background interference had caused small sections of the tape to become inaudible, but it was usually possible to work out what the interviewee had been saying. There were only two recordings where it was particularly difficult to hear the responses of the interviewees. This was caused mainly by background interference and because the interviewees spoke so quietly. However, it proved possible to reconstruct the inaudible passages in the recordings from some brief notes that were taken during the course of these interviews.

A great attempt was made at the start of each interview to achieve some rapport with the interviewee, and in most cases the interviewees began to relax after just a few minutes. Some were extremely puzzled about the nature of the project, and a few were initially quite hostile. However, there were no occasions when the interview proceeded for any length of time with any obvious degree of resentment. It proved relatively easy to get the interviewees to talk, and to encourage them to provide a great deal of information, and by the end of the interview, normally some extremely cordial relations had been established.

As the interviews were conducted on a semi-structured basis, a check-list of questions was used, but this was not always followed if the some issues did not apply to all interviewees. (a copy of each of the check-lists used for interviewing senior academics, heads of department, and lecturers may be found in Appendix 6.1, 6.2, and

6.3 respectively). The check-lists did enable a strict control to be kept of the interview, and there were only a few occasions when the interviewee was allowed to deviate from the main issues when it appeared that some additional and useful information was probably forthcoming. The experience gained during the pilot study was invaluable in this respect. It became clear that a very tight control must be kept over the progress of the interview, otherwise too much extraneous data were obtained, and this was then difficult to analyse.

Detailed notes were not taken during most interviews because it was found that it difficult to take notes and to listen carefully to what the interviewee was saying, while at the same time prepare a pertinent follow-up question. In addition, there was a tendency for interviewees to dictate answers or to expand on an answer if they saw that some notes were being taken.

All of the 49 interviews were fully transcribed, and subsequently analysed during the period September 1994 to February 1995. The method used to analyse them will be outlined in Section 6.3.

6.2.2 The student interviews

6.2.2.1 Organisation

As indicated in Section 6.1.2, it was decided to confine the student interviews to those undergraduate accounting students who were in their final year. The main reasons for restricting the interviews in this way were as follows:

1) It was postulated that lecturers were more likely to introduce research ideas into their classes in later years than in earlier ones. Thus given the strong support for the idea that only good teachers can be active researchers, a considerable opportunity would be given for researchers to substantiate their case.

2) Students may not know many accounting lecturers until they have been at university for some time.

3) The research had to be kept within manageable and reasonable bounds.

For the reasons explained in Chapter 5, the repertory grid technique was chosen for interviewing the students. The procedure adopted was very similar to that used by Zuber-Skerritt (1987; 1988; 1991) in her studies eliciting personal constructs of research from staff members and postgraduate students.

The three heads of department at Elm, Oak and Pine took personal responsibility for organising the repertory grid sessions, but at Cedar the responsibility was left to the senior lecturer in charge of departmental research. At Ash I was given the opportunity of first talking to all of the final year students, and then making all of the arrangements for myself. Light refreshments were provided at Ash, Oak, and Pine, and this helped

to make the sessions much less formal. Eight students at Ash were randomly selected, but only six came along to the session. At Oak, all of the eight students who had been randomly selected came at the appointed time, but it was much more difficult at the other three universities.

Cedar found it difficult to organise a randomly selected group, so what eventually happened was that the senior lecturer gave up an hour of a two hour tutorial which he had with the final year group. There were 12 students present. The students had not been warned beforehand that I was coming along, but when the purpose of my visit was explained to them, they all agreed to take part in the project. The senior lecturer then left the room, and I was able to organise the session myself. Although these students were not randomly selected, it is understood that students were normally allocated to tutorial groups on an arbitrary basis, so unless there was some undue bias in the system adopted, they were probably representative of the final year group of 47 students.

The head of department at Elm wanted to leave the student interviews until as near the end of the spring term of 1994 as possible. As was feared, it became too late to organise a session before the students left for their Easter vacation. When they returned for the summer term they stated that they were then too busy preparing for their examinations and applying for jobs to take part in any research project. At the time, this was a severe blow to the progress of the research. The head suggested that another attempt could be made in the next academic year, but this would have unduly delayed the study. An alternative arrangement was made, therefore, that enabled the students to submit their grids by post.

Pine's head also had difficulty in finding eight students who were willing to take part in the project. Only four students turned up at the arranged time, so he organised another session a few weeks later when another four students appeared. These students were not selected randomly, and so they were just eight volunteers out of a total of 45 final year students. The total number of students who completed repertory grids were as shown in Table 6.2

TABLE 6.2
NUMBER OF STUDENTS TAKING PART IN THE REPERTORY GRID SESSIONS

UNIVERSITY	NUMBER
Ash	6
Elm	2*
Cedar	12
Oak	8
Pine	8
Total	36
* Two partially completed grids were also received from Elm	

6.2.2.2 The repertory grid protocol

Following the completion of the pilot study, some minor changes were made to the repertory grid protocol (see Section 6.2.4). The protocol reviewed in this section relates largely to the sessions conducted at Cedar, Elm, Oak, and Pine.

All of the repertory sessions followed a similar pattern, although the one at Elm was slightly different because it was conducted on a postal basis). The students were first supplied with some stationery: an instruction sheet, three prepared repertory grid sheets and nine '5 x 3' cards . An example of the repertory grid sheet used in the four universities may be found in Appendix 6.4.

The repertory grid sheet contained nine elements: E1: someone who I think is a good accounting teacher; E2: someone who I think is a poor accounting teacher; E3: someone who is a fairly good accounting teacher; E4: an accounting teacher who really helped me learn; E5: an accounting teacher who put me off learning; E6: an accounting teacher whom I would consider to be an 'expert' teacher; E7: a teacher in another subject who I think is a good teacher; E8: a teacher in another subject who I think is a poor teacher; and E9: a teacher in another subject who really helped me learn.

Once the stationery had been handed out, an introductory ten minute explanation was then given, following which the students were invited to begin completing their grids. They were recommended to use the '5 x 3' records cards as a relatively simple way of obtaining some constructs. It was suggested that they should copy the elements onto the cards, select any three, and then ask themselves 'in what way are these two types of teachers different from the third one?' They then had to rate each of the nine elements on a 1 to 5 scale, and insert their ratings in the grid sheet. Using different combinations of cards, the students were asked to repeat this process until they could not think of any more constructs.

Any queries were dealt with immediately. The main problem appeared to be that some students did not understand that they had to rate ALL nine elements, and not just the three elements that they had used in helping them to elicit a particular construct. This proved to be a common problem at all of the sessions held. It appears to be caused by adopting the triad system which involves selecting three cards to elicit constructs. Although great care was always taken to ensure that the students understood what was required, there were always some students who had to be reminded that they were required to rate all nine elements.

Within about half an hour most students were struggling to think of any more constructs. Any further queries or apparent errors were then dealt with. It was not easy to examine each individual student's grid during the sessions, as they tended to sit in tight inaccessible groups. They also appeared to dislike someone looking over their

shoulders. Ten minutes from the end of the hour's session, the students were prompted along the following lines:

> If you think of these teachers and their research activities, does this make a difference in how you think of them? If that is the case and you have not already done so, please insert further appropriate constructs, but make a note at the side indicating that you have been prompted.

As mentioned earlier, the session at Elm had to be conducted on a postal basis because it proved impossible to arrange a group session. Consequently, all of the 25 students in their final year were presented with a 'pack' consisting of the following items: an invitation for them to take part in the project; an explanation of what it was about; some guidelines on how to complete the grid; three proforma repertory grid sheets, nine '5 x 3' record cards; and a reply paid envelope.

The response was somewhat disappointing, as only two students returned fully completed grids, although two partially completed grids were also received.

It was suggested to all of the student (including the ones at Elm) that they should insert their name and address on the back of their grid sheet so that a copy of their results could be sent to them. This offer was made partly out of courtesy, as it would then have been possible to write to them to thank them for taking part in the project, and partly in order to have the opportunity to pursue any further queries. Twenty contact names and addresses were obtained (eight at Ash, four at Cedar, one at Elm, six at Oak, and one at Pine), and although all 20 students were subsequently contacted, no one replied.

Analysis of the grids began in the period March and ended in August 1994, and the method adopted will be outlined in Section 6.3.

6.2.3 Documentation

Every effort was made to obtain and read as much as possible about the work undertaken in each of the five accounting departments, but generally, there was not much documentation available. As mentioned in Section 6.1.3, at the initial interview with each of the heads of department, it was apparent that there would be some problems in consulting departmental documentation. It had been hoped that it would have been possible to consult various course and departmental documents, such as staff-student liaison committee minutes, boards of studies minutes, examination board minutes, and external examiners' reports, but very little of this type of information was provided. The main reasons appeared to be that in some departments paperwork was kept to an absolute minimum, while in other departments the heads were apprehensive of someone from another university being allowed to consult their files.

The position over documentation in respect of the five departments may be summarised as follows:

University	Outcome
Ash	All requests met, and a great deal available.
Cedar	There was a complete refusal to allow ANY documentation to be inspected on the grounds that it was 'not part of the original agreement'.
Elm	Some documents made available, but others could only be glanced at. This was not surprising as some of the comments made by students about individual lecturers were extremely personal.
Oak	All requests met, but not much was available.
Pine	All requests met, but very little formal documentation was available.

The above results may appear very disappointing, but the non-availability of appropriate documentation did not cause any undue difficulties. It was discovered that while a greater understanding was obtained of the research and teaching undertaken in those departments where I was allowed to consult some documents, they were not of much direct help in answering the research questions and hypotheses. However, it was interesting to note that from such evidence some lecturers clearly did have problems with their teaching (contrary to the impression sometimes given by their respective heads of department).

6.2.4 The pilot study

The pilot study was carried out at Ash University during the period November 1993 to January 1994, and it proved to be a very useful exercise. It showed that no significant major changes needed to be made either to the format of the staff interviews or the organisation of the students' repertory grid sessions, and the procedure adopted was very similar to the one outlined earlier that was ultimately used in the other four universities.

The few changes that were made may be summarised as follows:

1) A much greater effort was made to control the interviews so that if the interviewees went off at a tangent they could be quickly brought back to the main point. Uncontrolled ramblings proved very difficult to transcribe, and even more difficult to analyse.

2) The staff were subject to much more vigorous questioning, especially towards the end of an interview when the various issues were being brought together. This point was particularly relevant in respect of the impact that they thought research had had on their teaching. By adopting this approach, much more specific ideas

were then presented rather than the vague generalities which tended to come across in the pilot interviews.

3) The interviewees were encouraged to talk well beyond the appointed hour if they appeared comfortable at doing so.

4) The final question on the lines of 'have you anything further you wish to say?' was stressed, because the pilot study showed that this often resulted in some much more revealing responses. Although it was then more difficult to analyse remarks that were far less coherent, the additional information was worth the effort.

5) In order to be able to contrast accounting teachers with teachers in other subjects, another three elements were added to the grid (see Appendix 6.5 for an example of the repertory grid sheet used at Ash). It would, of course, have been possible to insert even more elements. However, the students may have found it difficult to think of more than nine teachers who matched the descriptions on the grid, and the exercise may also have become somewhat unmanageable. The three extra elements were:

E7: a teacher in another subject who I think is a good teacher; E8: a teacher in another subject who I think is a poor teacher; and E9: a teacher in another subject who really helped me to learn.

Instead of the latter element, it would have been possible to have included another contrasting element, such as 'someone in another subject who is a fairly good teacher' or 'a lecturer in another subject whom I would consider to be an expert teacher'. The 'helpful teacher' element was chosen as a means of testing to what extent students looked to their lecturers for assistance, since the pilot study showed indicated that the students regarded approachability as being an important characteristic of good teaching.

6) A greater attempt was made to have a look at what the students were doing as they were working on their grids. This still proved somewhat difficult because they tended to sit very near to each other in close groups, and they also appeared to resent someone coming to have a look at what they were doing.

7) The students were prompted ten minutes from the end of each session. If by that time they had not devised any constructs about the possible research interests of their teachers, they were asked to think whether there were differences in their teachers as a result of their research interests. If they did insert any constructs as a result of this prompt, they were then asked to indicate this by the side of the constructs.

Some reconsideration was also given to the use of a tape recorder in the staff interviews.. After completing the pilot study the following comment was made in the research diary:

'Tape recorder makes for tighter comment, and for less frank discussion'.

However, it was decided that although the comments made by lecturers may have been somewhat inhibited by being recorded, any difficulties could be overcome to some extent by much more vigorous questioning [as suggested in 2) above]. It was also realised that it would be very difficult to remember what was said at each interview (especially if several were held in one day), and to be able to write up the comments afterwards. Thus less data would be available, and it would not have been possible to use verbatim quotations.

The case for using a tape recorder at the interviews, therefore, appeared very strong, and it was decided to continue with its use, albeit with some misgivings. As it happened, the initial fears proved groundless, and there was no evidence that the interviewees disguised their real views simply because their comments were being recorded. In the few instances where this appeared to be the case, a few searching 'why' questions soon brought a less guarded response.

6.3 THE ANALYSIS OF THE DATA

6.3.1 Data reduction

Analysing case study material is especially difficult, and in the past it has not been something that has been particular well developed (Yin, 1989). Yin suggested that data analysis consisted of examining, categorising, tabulating, or otherwise recombining the evidence in order to address the initial propositions of the study. However, he argued that the procedure was so poorly developed that he had known colleagues who had ignored their own case study material for months because they did not know how to deal with it.

This was extremely demoralising for the researcher who had had little experience of the case study approach. Fortunately, Miles and Huberman (1994) provided some useful guidance, and their recommendations have been followed in this study. In essence, the material obtained from the case studies has been subject to what they called DATA REDUCTION which they defined as:

> ... the process of selecting, focusing, simplifying, and transforming the data that appear in written-up field notes or transcriptions (p. 10).

They then went on to argue that data reduction is PART of the analysis, and it:

> ... sharpens, sorts, focuses, discards, and organizes data in such a way that "final" conclusions can be drawn and verified (p. 11).

Reducing actual data is, of course, much more difficult than defining it. Easterby-Smith et al (1991) suggested that there were two main methods of analysing qualitative data (pp. 104-112):

1) Content analysis. This method requires key phrases and words to be identified, classified, coded, and tabulated. Jankowicz (1991) indicated that the process requires:

> ... pruning, selecting and discarding some (often lots) of the data ... obtained (p. 178).

2) Grounded theory. According to Gill and Johnson (1991), the most famous rendition of grounded theory was provided by Glaser and Strauss (1967). The method is intuitive, and requires creating or discovering theories through the observation of particular cases as a result of identifying and developing common or complementary themes and patterns. Frankfort-Nachmias and Nachmias (1992) suggested that the first step was to develop conceptual categorisations from the data, and then to make new observations in order to clarify and elaborate them ie, by developing new theories (p. 284).

It soon became apparent that content analysis was the most appropriate method to adopt in this study for analysing the data. By listening to the tape recordings and carefully reading the transcripts, it was clear that certain key words and phrases (or themes) were occurring frequently throughout each of the interviews. The themes were relatively easy to identify, code, extract, tabulate, and quantify, and it was then possible to establish an overall pattern.

When analysing data in this way, Frankfort-Nachmias and Nachmias (1992) recommended that a number of questions should be asked (p. 284):

1) What type of behaviour is it?
2) What is its structure?
3) How frequent is it?
4) What are its causes?
5) What are its processes?
6) What are its consequences?
7) What are people's strategies?

This is basically the approach that has been adopted in this study.

6.3.2 The staff interviews

It was somewhat of a daunting task to have available 49 tape recorded and transcribed interviews, but by following the steps advocated by Easterby-Smith et al (1991: pp. 108-112), the data proved to be relatively easy to analyse.

Each tape was first played back and checked against the transcript. After listening to about half a dozen tapes, it was clear that five dominant themes had arisen. Some of the remaining data were useful as background information, but there was a great deal of irrelevant material. The five main themes were as follows:

1) the definition and meaning of 'teaching';
2) the definition and meaning of 'good' teaching;
3) the definition of 'research';
4) the direct benefits that an active involvement in 'research' gave to teaching (ie, through individual lecturers); and
5) the indirect benefits derived by students from working in a department or an institution that was 'research' orientated.

Using the method outlined in Section 6.3.1, some working schedules were drawn up in order to extract and to tabulate the common words and phrases which lecturers had used in the interviews. Five separate working schedules were prepared for each of the five case studies reflecting the themes listed above viz.:

1) teaching duties;
2) definitions of good teaching;
3) definitions of research;
4) the direct benefits of research; and
5) the indirect benefits of research.

Each transcript was then carefully examined, and appropriate words and phrases that related to one of the five themes were extracted and inserted on the relevant schedule. In many interviews, identical words were used (eg, 'enthusiasm'; 'up to date'), while in other instances there was a similar meaning. Where there was some doubt about the exact meaning, the extract was examined in context, and if there was still some remaining doubt, the item was given a heading of its own.

After completing schedules for each of the five themes and for each of the five departments, the various words and phrases were scrutinised and then categorised and sub-categorised under appropriate headings (see Appendix 6.6 to 6.9 inclusive). All the main and sub categories were then coded, except for 'good teaching' where only the main categories were coded. The system adopted for categorising good teaching was based on a major study by Feldman (1976) in which he investigated students' views of effective college teaching. It was discovered that with very few amendments, Feldman's format could be used in this study for classifying the data obtained from the staff interviews. As this format was also used for classifying the students' data, it was then possible to make a direct comparison between the two sets of results. The next step was to extract all of the items listed in the working schedules, and then insert them on summary sheets.

A detailed schedule of the possible indirect benefits that students may gain from studying in a departmental or institutional research environment was not produced, as so little data were obtained.

Once the data had been reduced and classified, the relative importance of each category and each sub-category was assessed. This was done for each case study and in total for all five universities. The method adopted was quite straight forward. All that was required was to total the number of times that a particular item had been mentioned. The totals do not, of course, have any statistical meaning or significance, because the number of interviewees was arbitrary, the interviewees were not selected randomly, and the number of times that an item was mentioned was haphazard. For example, there was a tendency for some lecturers to repeat items in different words and phrases several times. This could have meant that if just a few lecturers had mentioned a particular factor several times in different words, an undue weighting might then have been given to the views of those particular lecturers Except for the delineation of teaching duties (where it proved unnecessary, as there was little reiteration of the same themes), a second method of analysis was instituted, therefore, whereby a particular item was limited to one mention per lecturer In most case, this resulted in only some minor changes being made to the rank order of all items. It follows that the total number of mentions used in analysing the data does not present an unbalanced view of the overall results.

6.3.3 The student interviews

The analysis of the students' repertory grids was done in three stages.

The first stage involved using a computerised package: RepGrid Version 2 (Centre for Person Computer Studies, 1990). This program automatically reverses positive and negative bipolar constructs, as well as clustering similar elements and similar constructs. This was helpful in establishing a pattern between elements and constructs, both in respect of each case study and for the project as a whole. The computer package calculates the least sum of differences between elements and between constructs, and it provides a plot (in the form of diagrams) to indicate clusters of similarity. The strength of the relationships is also indicated. In any subsequent analysis it will be convenient to refer to this as being either 'very strong' (where the total scores obtained by each element are almost identical), or 'strong' (where the total scores are fairly close). It is not possible to present a generalised and quantified definition of the relationships between elements, because each grid contains a variable number of constructs. An example of a grid that has been analysed by computer is shown in Appendix 6.10.

The second stage involved using the grids to ascertain whether there were any perceived differences between good accounting teachers and good teachers in other subject. This analysis was done manually for each of the grids produced during the sessions at Cedar, Elm, Oak and Pine respectively. It was not possible to do this at

Ash, because as explained in Section 6.2.4, additional elements relating to teachers of other subjects were only included after the completion of the pilot study.

As each grid contained nine elements and a varying number of constructs, and as each construct had been rated on a scale of 1 to 5 (the computer reverses the scales where positive and negative constructs are intermixed so that positive ratings are then normally scored 1 or 2 and negative ratings 4 or 5), it was possible to extract the total rating score for each element against each construct and insert it on a working schedule. This was done for each of the four case studies (although the total score for Elm did not mean very much, as there were only two grids), and in total for all of the grids. The way that the scoring system worked was such that good teachers had low scores and poor teachers high scores.

The third stage involved recording each construct on separate '5 x 3' cards. They were then classified into one of 19 categories (see Appendix 6.7). As explained in Section 6.3.2, the classification adopted was based on an American study by Feldman (1976) of students' views of the superior college teacher. As a similar system was adopted for classifying the lecturers views, these categories were found to be extremely useful because it enabled a comparison to be made between staff and student views of what each group thought constituted good teaching.

The schedule was compiled in such a way that it was possible to obtain a total score for each group of students, and a total score for each of the 19 categories. The main objectives of this exercise were to determine what characteristics the students looked for in a good teacher, to compare them with the lecturers' views, and then to establish which characteristic appeared to be unique to research. In other words, the exercise was an attempt to isolate Factor X.

However, it was possible that just a few students had produced a considerable number of constructs using different words and phrases, but which were essentially similar. This could have biased the overall results, so a check was instituted limiting the analysis to one category per student. As with the staff data, this resulted in only minor changes being made in the ranking of the various characteristics.

There is, of course, a danger in attempting to categorise the students' responses. The constructs were THEIR perceptions, and some subjective judgement had to be used in interpreting them (although no great difficulties were encountered). In the few instances where a construct was unclear, the positive pole of the construct was contrasted with the negative pole and the most appropriate category then selected.

Once the principles behind the third stage had been established, the task was not particularly onerous (even allowing for the few constructs that were difficult to categorise). In order to check the accuracy of the exercise, therefore, a colleague was asked to audit the results. He did this most meticulously, and only a few changes were proposed. These were then incorporated into the analysis.

It would have been desirable to have had a similar independent check made of the lecturers' interviews, but as this exercise was much more complicated, it would have been too demanding and too time-consuming to expect anyone else to audit the results. However, the analysis was checked several times, and there is no reason to believe that the overall summary is not representative of the lecturers' views.

6.3.4 Documentation

As explained in Section 6.2.3, so little documentation was made available that it was incapable of being analysed in any meaningful format. Some notes were taken of whatever information was available, and the details were either included in the outline of the relevant case study or used as background information.

6.4 SUMMARY

For the reasons explained in the last chapter, it was decided to adopt the case study method in carrying out this project. Initially, five accounting departments were selected as being suitable for investigation, but a number of others were kept in reserve if sufficient data were not obtained that enabled the research questions and hypotheses to be answered.

The five departments were all within the same geographical region. As four out of the five departmental heads knew me professionally, it was considered highly likely that they would let their departments take part in the study. Apart from the department chosen for the pilot study (where permission had already been given), the other four heads were contacted by telephone and an informal meeting was arranged with them in order to discuss the project in more detail. At these interviews, three out of the four heads immediately gave permission. The fourth head (who had invited two of his colleagues along to the meeting) did so a few days later, although it was obvious that there were some misgivings. In order to preserve the anonymity of the participants, the universities involved in the project have been referred to as Ash, Cedar, Elm, Oak, and Pine Universities respectively.

It was decided that the case studies would involve semi-structured interviews with a senior academic (or academics) who had some responsibility for the accounting department, the head of department himself, and those lecturers who taught on the final year of the accounting degree course (or its equivalent). Interviews would also be held with about eight final year accounting students selected at random, using the repertory grid technique. The heads were also asked to release any documentation so that any issues affecting teaching and the research in their department raised during the interviews could to be put into context.

The pilot study took place during the period November 1993 to January 1994. No overwhelming problems were encountered, and apart from some minor changes the other four cases went ahead on a similar basis during the period January 1994 through

to May 1994. Only two lecturers (who met the criterion laid down) refused to take part in the project, although another lecturer effectively did so part by making himself unavailable. Altogether 49 recorded interviews took place, and these were then transcribed. Some brief sections of a few of the recordings were somewhat inaudible, but no tape was entirely unusable.

The student interviews proved much more difficult to arrange. Only two of the universities were able to supply a randomly selected group, two groups consisted of students who had not been randomly selected, and the group session at Elm had to be organised on a postal basis. In the latter case, only two fully completed and two partially completed grids were returned.

Most departments were reluctant to release much documentation. This was because sometimes very little was available, and sometimes it was because it was considered highly confidential. Cedar refused to release any documentation whatsoever. As so little documentation was made available, it was not possible to analyse it in any structured format.

The staff interviews were analysed using manual data reduction techniques. The data were sorted out into five main significant areas: the definitions or meanings of: (a) teaching; (b) good teaching; (c) research; (d) the direct benefits that research was thought to bring to teaching; and (e) the indirect benefits that students gained by studying in a research environment. Apart from the indirect benefits (where little data were available), the responses from these themes were then coded and sorted out into various categories. Finally, the total number of responses falling into each category were counted, and with the exception of the teaching duties' classification (where it proved unnecessary), these were then compared with the totals obtained when particular items were limited to one mention per lecturer. Restricting the items in this way did not result in any major changes. Although the totals have no statistical significance, they do give an indication of the importance that this group of interviewees placed on each category.

The students' repertory grids were computerised, and various links and patterns were established between the elements and the constructs. By extracting the ratings for each construct against each element for good, poor, and helpful accounting teachers and good, poor, and helpful teachers in other subjects, it was possible to establish whether the characteristics of good accounting teachers appeared to be the same as those for other subject teachers. All of the constructs were then extracted on to record cards and placed in one of 19 categories. This exercise helped to determine what characteristics students thought made a good teacher, and a comparison could then be made with what the lecturers regarded as good teaching. A check was also made to ensure that the results had not been biased by some students repeating similar constructs several times in their respective grids, but this did not appear to have been a problem.

Chapters 9 to 13 provide a detailed review of each of the five case studies, and Chapter 14 contains an analysis of the results. However, before turning to these chapters, it would be helpful to put them into context by first tracing the development of accounting as a major university discipline in British higher education. This is done in the next two chapters.

CHAPTER 7

THE DEVELOPMENT OF ACCOUNTING IN BRITISH HIGHER EDUCATION

7.0 INTRODUCTION

Chapter 5 reviewed the possible research methods which could have been adopted for this study. A conclusion was reached that the case study method was the most appropriate. Chapter 6 outlined how the various case studies chosen for investigation were subsequently undertaken, and how the data from them were then analysed. The case studies can be best viewed in context, however, if the history of accounting and of accounting education is first examined. This chapter, therefore, provides a brief outline of the development of accounting in British higher education, while the next chapter examines the work of a modern accounting department.

The chapter is divided into three main sections. Section 7.1 offers some definitions of accounting and of its main branches. Section 7.2 traces its historical development as a university subject, while Section 7.3 provides a brief overview of the chapter.

7.1 DEFINITIONS

7.1.1 Accounting and accountancy

Like many familiar phenomena, the discipline of accounting is not easy to define. Very many bodies and individuals, have advanced various definitions (see, for example, the American Accounting Association, 1966: p. 1; Hendriksen and Van Breda, 1994: p.4), but no definition has become generally accepted. However, for the purposes of this study, the definition provided by the Chartered Institute of Management Accountants (CIMA) is sufficient. It is as follows:

> Accounting
>
> * the classification and recording of monetary transactions;
> AND
> * the presentation and interpretation of the results of those transactions in order to assess performance over a period and the financial position at a given date; AND
> * the monetary projection of future activities arising from alternative planned courses of action. (CIMA, 1991: p. 2).

It is convenient to make a distinction between ACCOUNTING and ACCOUNTANCY. Accountancy is defined as

> The profession whose members practise accounting (CIMA, 1991: p. 2).

Accounting may be split into a number of different categories or branches. The British Accounting Association recognises 15 categories (Gray and Helliar, 1994: p. iv), and these categories have also been adopted for research ratings purposes (HEFC et al, 1994: unit of assessment 45). The five most important categories (at least in terms of teaching, research, and accounting practice) are reviewed in the following sub-sections.

7.1.2 Financial accounting

Financial accounting is one of the most important branches of accounting. It may be defined as:

> The classification and recording of monetary transactions of an entity in accordance with established concepts, principles, accounting standards and legal requirements and presentation of a view of the effect of those transactions during and at the end of an accounting period (CIMA, 1991: p. 11).

Although financial accounting may involve the presentation of information to various parties both internal to an entity (such as managers), and external to it (such as shareholders), much of the teaching of financial accounting in universities tends to be concentrated on information prepared for the benefit of EXTERNAL parties. This type of accounting work is mainly concerned with preparing information for supply to shareholders in accordance with the requirements of the Companies Act 1985 (Great Britain 1985; 1989), accounting standards (SSAPs), and financial reporting standards (FRSs) [ICAEW, 1995]. The history of SSAPs and FRSs is of some relevance to this study, not only because they have resulted in a considerable addition to accounting syllabuses, but because they have also had the effect of introducing a theoretical perspective into the teaching of accounting.

SSAPs came about largely as the result of a number of alleged financial scandals in the 1960's (see Napier, 1994: pp. 276-280) prior to which the public had appeared unaware that the financial results of a company as disclosed in its annual accounts were based on a series of assumptions. The accountancy profession was forced into taking some action, as its reputation for judgement and probity was being brought into question. It set up a committee called the 'Accounting Standards Steering Committee' (ASSC) which later became known as the Accounting Standards Committee (ASC). The main aim of the ASC was to narrow the differences in accounting practice. It attempted to do this by issuing a number of mandatory requirements (SSAPs) that professionally qualified accountants were supposed to follow. However, the SSAPs were so flexible that it was very easy to avoid following their detailed requirements. Consequently, the ASC lost its credibility, and it was replaced in 1990 by the Accounting Standards Board (ASB). The ASB is supposed to have more authority and power than the ASC, and its membership is less dominated by accountants.

However, it is too early to judge whether it will be any more effective in improving accounting practice than was the ASC.

The ASB has taken over the ASC's accounting standards' programme, and it is gradually replacing them with FRSs. These are very similar to SSAPs, but the ASB has one advantage over much of the earlier work of the ASC in that accounting standards (as they were then known) were given some semi-statutory status in the 1989 Companies Act (Great Britain 1989: Sch.1).

7.1.3 Management accounting

Management accounting is another important branch of accounting. It may be defined as:

> An integral part of management concerned with identifying, presenting and interpreting information used for:
>
> * formulating strategy;
> * planning and controlling activities;
> * decision taking;
> * optimising the use of resources;
> * disclosure to shareholders and other parties external to the entity
> * disclosure to employees;
> * safeguarding assets. (CIMA, 1991: p. 13)

This definition is an extremely wide one. Normally, management accounting is associated with supplying information to the MANAGEMENT of an entity ie, it is largely an INTERNAL function.

Management accounting practices are not subject to any statutory or mandatory professional accounting requirements. However, like financial accounting, management accounting has tended to concentrate on dealing with precise arithmetical apportionments of cost and financial data, and sometimes the information supplied may not be very useful to those managers who receive it. The apportionment of head office overhead expenses to product costs, for example, is largely an arithmetical exercise (for a critique of this and other management accounting practices, see Johnson and Kaplan, 1987).

7.1.4 Auditing:

Auditing may be defined as:

> A systematic examination of the activities and status of an entity based primarily on investigation and analysis of its systems, controls & records (CIMA, 1991: p. 4).

It is possible to distinguish two types of audit work: external and internal. The definition of an external audit is:

> A periodic examination of the books of account and records of an entity carried out by an independent third party (the auditor), to ensure that they have been properly maintained; are accurate and comply with established concepts, principles, accounting standards, legal requirements and give a true and fair view of the financial state of the entity (CIMA, 1991: p. 5).

External auditors are subject to the requirements of auditing standards issued by the Auditing Practices Board (APB, 1995). Auditing standards are similar to FRSs, and although they are very important, they do not have quite the same impact on the teaching of auditing as FRSs have on the teaching of financial accounting. Nonetheless, for professional accountancy examination purposes, auditing students on undergraduate programmes are expected to be aware of them (BAEC, 1995: p. 26), and again like FRSs, they have added to syllabus requirements.

An internal audit is:

> An independent appraisal activity established within an organization as a service to it. It is a control which functions by examining and evaluating the adequacy and effectiveness of other controls; a management tool which analyses the effectiveness of all parts of an entity's operations and management (CIMA, 1991: p. 5).

Thus there are two essential difference between an external and an internal auditor:

1) External auditors are responsible for certifying that the accounts represent a true and fair view, whereas internal auditors are more concerned with the effectiveness of the control systems.

2) The external auditor is independent of the management of an entity whereas an internal auditor is responsible to the management of the entity. At least, that is the theory. In practice, external auditors are normally appointed by the management, although their appointment may have to be approved by the entity's owners (in the case of a company, the shareholders).

Notwithstanding such interesting differences that arise between theory and practice, relatively few academic accountants specialise in auditing.

7.1.5 Taxation:

As Nobes (1990) pointed out, taxation plays a very important part in most people's lives, and almost every financial transaction entered into either by individuals or by entities has its tax implications (p. 69).

CIMA does not offer a definition of taxation, but it may be regarded as the assessment, calculation, and analysis of those sums of money that are required by law to be made to the Government. Tax planning is also inherent in this definition, for neither an individual nor a company is required to pay more tax than is legally due. Hence in practice a great deal of planning goes into determining the legal minimum amount of tax payable. This is known as tax AVOIDANCE and it is a perfectly lawful activity. By contrast, tax EVASION is an unlawful activity because it implies that a deliberate attempt is being made to evade the payment of tax that is legally payable.

Those accounting courses that wish to comply with the various professional accountancy body requirements for examination purposes would normally include some taxation, but it is more likely to be a major specialism on professional accounting courses. This branch of accounting does not lend itself very easily to academic research, except from the perspective of an economist.

7.1.6 Financial management

Financial management (sometimes called Business Finance or Managerial Finance) is a relatively new branch of accounting. It may be defined as:

> That part of management accounting concerned with setting financial objectives, planning and acquiring the optimum finance to meet them, and seeing that fixed and working capital are effectively managed (CIMA, 1991: p. 11).

Financial management has attracted the attention of specialists in other disciplines, partly because it can be approached from a more theoretical perspective than is the case with other branches of accounting, and partly because it is multi-disciplinary. Hence many university accounting departments have recruited non-accountants (such as economists and mathematicians) to specialise in it. This has meant that a considerable amount of the academic input that has been introduced into accounting in recent years has been brought in from outside the discipline. Only about 17% of British academic accountants, for example, hold a PhD (Source: Gray and Helliar, 1994), and it is estimated from personal knowledge that about half of these (the exact figure is not known) are in non-accounting subjects.

7.2 THE HISTORICAL DEVELOPMENT OF ACCOUNTING

7.2.1 Introduction

The period during which accounting standards and financial reporting standards have been operable, coincided with the development of accounting as a university subject. Until about 1970, only a few universities in England and Wales taught accounting (Parker, 1986: p. 54), and even then it was not considered to be a major discipline. As will be seen, the position in Scotland was somewhat different.

7.2.2 Scotland

Until the nineteenth century, Scotland had five universities compared with only two in England, even though its population was much smaller. During the nineteenth century, it was quite common for young men in Scotland (from a much wider social background than in England) to attend university without any intention of taking a degree, although it was only practical for most of them to do so if they lived within daily travelling distance of Aberdeen, Edinburgh, Glasgow, or St Andrews (Kedslie, 1990: p. 102).

Even before the nineteenth century there were men throughout Scotland (as well as the rest of Britain) who offered professional services of the kind that today would be recognised as of an accounting nature (Solomons with Berridge, 1974: p. 16). As the nineteenth century developed, the number of such men practising as 'accountants' in the major towns and cities began to grow, as their skills in unravelling complicated financial matters in the new and rapidly growing industrial enterprises began to be recognised (McDougall, 1980: p. 1). It was to be expected that in time they should eventually join together to form what would now be regarded as professional bodies of accountants. Such bodies were first formed in Scotland (Solomons with Berridge, 1974: p. 16).

Three such bodies were originally set up, one in Edinburgh and one in Glasgow (both in 1854), and one in Aberdeen (in 1867). These three bodies received a Royal Charter, their members being designated as Chartered Accountants (or CAs). Prospective CAs were indentured as apprentices, and they were required to take examinations in such subjects as algebra (including logarithms), annuities, life assurance, liferents, reversions, book-keeping, the framing of estates under sequestrations, trusts, factories, executries, Scottish law (especially bankruptcy), private trusts and arbitrations, rights and preferences of creditors in rankings (McDougal, 1980: p. 2). By 1892 the three bodies were conducting common examinations. Before they received their charters, apprentices were required to attend law classes at one of the universities, although it did not become compulsory until ten years after the founding of the respective bodies (Kedslie, 1990: p.102). Thus from the earliest days of the accountancy profession in Scotland, there was a direct connection with university life (Solomons with Berridge, 1974: p. 17).

In spite of their university contacts, however, the three accounting societies were not impressed by university graduates, and they consistently refused to reduce the period of apprenticeship and conditions for them (Kedslie, 1990: p. 104). It was not until 1893 that the Edinburgh Society allowed graduates exemptions from its preliminary examinations (Glasgow followed suit in 1896), but from 1899 onwards graduates in both Glasgow and Edinburgh needed to serve only a four year apprenticeship. Kedslie (1990) concluded that:

> ... the role of the Universities in Scotland in relation to the accounting profession was not the provision of better educated entrants to apprenticeship, but the

> training of apprentices in the specialist area of law, which the profession felt it was not equipped to do itself (p. 104).

Nonetheless, as far as a university connection with the accountancy profession was concerned, Scotland was several decades ahead of England. As Brown (1905) pointed out:

> Admission to the Scottish Societies can only be obtained after a full term of services under Articles with a Chartered Accountant, and after attendance at certain University law classes (p. 215).

In 1918, following pressure from the Edinburgh and Leith Chamber of Commerce, the Merchant Company of Edinburgh and other bodies, Edinburgh University introduced a degree in commerce, and in the following year it appointed its first professor of accounting (ICAS, 1954: p. 62). Aberdeen also introduced a commerce degree in 1919, one of the main subjects being accounting (Accountants' Magazine, 1919: p. 320). It failed to live up to expectations, however, and in 1949 it was abolished (Simpson, 1963: p. 35). Glasgow University also gave some considered introducing a commerce degree. It decided not to do so, but in 1925 it did create a chair of accountancy (ICAS, 1954: p. 65). The fourth Scottish university at St Andrews (the two universities in Aberdeen had amalgamated in 1860) was not located in a large commercial and industrial city, and so the same pressures were not placed upon it by local business people to introduce accounting into its curricula. In fact, St Andrews is the only Scottish university today that does not have a major accounting programme. However, a university college had been founded in Dundee in 1881, and in 1897 it became part of St Andrews University (Silver and Teague, 1970: p. 59). Accounting classes began to be held at Dundee during the 1930's (Southgate, 1982: p. 213), so that by the time of the Second World War it could be said that all four of Scotland's universities offered accounting as part of their curriculum.

It is clear, therefore, that from its earliest days, the accountancy profession in Scotland had been closely connected with the universities. A further milestone occurred in 1960 when for the first time in British accounting history, the Institute of Chartered Accountants of Scotland (ICAS) introduced a compulsory year of full-time university education (Solomons with Berridge, 1974: p. 17). This requirement inevitably strengthened the development of accounting in Scottish universities.

Another far reaching development was put into effect in 1973 when ICAS introduced a graduate entry scheme (Solomons with Berridge, 1974: p.20). This scheme meant that graduates in approved degrees could enter straight into a training contract with a firm of practising accountants, whereas other graduates (now usually referred to as 'non-relevant' graduates) had first to take a one year full-time university or CNAA diploma course. This change gave a big boost to the growth of accounting in Scottish universities.

7.2.3 England, Wales, and Northern Ireland

Until about 1970, accounting in British universities outside Scotland was uncommon, and there was no close connection between the accountancy profession and the universities. As Solomons with Berridge (1974) put it:

> Developments south of the border are marked both by a somewhat later start and by less educational ferment (p. 21).

It was not until the end of the 19th century that Oxford and Cambridge were prepared to introduce science subjects into their curriculum, so it is not surprising that they showed little interest in a practical subject like accounting (Jones, 1981: p. 118). According to Millerson (1973), there was also some reluctance from most universities to introduce subjects that related to the newer professions (p. 9). Dev (1980) did not seem to agree. She stated that accounting was well established as a university subject in "this country" (sic) by the end of the thirteenth century "when estate accounting had become a regular part of the curriculum at Oxford" (p. 1). Cowton (1994), however, was doubtful that references relating to accounting being taught during the middle ages were correct. He gave no reason, but it may be because what was understood to be accounting then would not be recognised as accounting today.

Stacey (1954) went further than did Solomons with Berridge (1974: p. 39) when he suggested that the record for accountancy as a university subject was dismal (p. 245). Birmingham University did appoint a part-time professor in 1902 (Craner and Jones, 1995: p. 1) when accounting was introduced as part of its curriculum (Accountant's Magazine, 1902: p. 360). Ashley was responsible for its introduction, and he claimed that Birmingham was the first English university to appoint a professor of accounting. In America, accounting professors had already been appointed at Harvard, Michigan, and Wisconsin (Sanderson, 1972: p. 195).

Solomons with Berridge (1974) pointed out that the chair at Birmingham had a chequered history (p. 39n). The first occupant was Dicksee, but from 1903 onwards he was also lecturing at the London School of Economics (LSE) and he continued to live in London. He only visited Birmingham for one day a week, and in 1906 he resigned his chair (Napier, 1994: p. 7). The chair was left vacant until 1922 when Martineau was appointed, and he filled the post until his retirement in 1932. It was not filled again until the early 1950's.

During the early 1900's, Liverpool, Leeds, and Manchester also instituted faculties or degrees in commerce in which accounting played a part (Bremmer, 1908a: p. 73; 1908b: p. 172; 1908c: p. 310; Sanderson, 1969: p. 60). By 1911, Queen's University in Belfast was also offering accounting lectures (Robinson, 1964: p. 316). After the First World War, commerce was gradually introduced into other universities, and by 1927 Newcastle, Nottingham, Reading, and Southampton all had commerce courses (Sanderson, 1969: p.60).

As far as professors of accounting are concerned (the establishment of such posts is some measure of how seriously accounting tended to be treated in universities), Dicksee was appointed to a chair of accounting at the LSE in 1919 (Solomons with Berridge, 1974: p.39). The chair lapsed in 1930, and from 1932 to 1947 there were no professors of accounting in England and Wales (p. 39). The LSE chair was revived again in 1947 when Baxter was appointed to it. Dev reported (1980: p. 6) that at that time he was the only full-time professor of accounting in the country. From 1947 until 1955 three very famous names in accounting (Baxter, Edey and Solomons) taught accounting at the LSE. In 1955 Solomons left for a newly established chair at Bristol University, but it was not until 1962 that the LSE conferred the personal title of professor of accounting on Edey. Baxter retired in 1973, and his chair remained vacant until 1979 when Dev herself took it over (Dev, 1980: p. 23n). Thus only 25 years ago, an accounting chair in a major British educational establishment had remained unoccupied for six years before it was filled. This may be because either accounting was still not regarded as an important university subject, or because there were no suitable applicants.

Indeed, in 1968 there were only six full-time professors of accounting in the United Kingdom: one each at Bristol, Edinburgh, Glasgow, Heriot-Watt, and two at the LSE; there was also a vacancy at Birmingham (Dev, 1980: p. 8). This was despite the fact that by 1962 twelve universities in England and Wales were offering what was called an 'approved degree' in accounting ie, one giving certain exemptions from the Institute of Chartered Accountants in England and Wales' (ICAEW) examinations. (Solomons with Berridge, 1974: p. 40). However, the reason might well be because although accounting was beginning to be quite widely taught in universities, it lacked much of a research base. It would be difficult, therefore, for accounting lecturers to be appointed to chairs unless they had a credible research record.

In 1945, the ICAEW had introduced what came to be known as the McNair Scheme (McNair, 1944). This was an attempt to encourage more graduates to enter the accountancy profession. The idea was that students should attend a university for 2¾ years, and this was then to be followed by three years' practical training. If students had undertaken an approved degree course that included accounting, economics and law, they were to be granted exemption from the ICAEW's intermediate examinations (and corresponding exemptions in the case of other accountancy bodies) [Carsberg, 1976: p. 12]. During the first year of the scheme (in 1945-46), there were only about 20 students, by 1961-62 there were 260, and by 1972-73 the total number had reached 516 (Solomons with Berridge, 1974: p. 42). This growth in the number of students following the 'approved degree' scheme appeared to be matched by the growth in the number of accounting chairs. By 1973, there were 26 professors of accounting (or related subjects) in the United Kingdom (up from just six in 1968), and in 1980 there were 43, 23 of whom according to Dev (1980: p. 8) had been students, teachers or research fellows at the LSE.

Carsberg (1976) suggested that the McNair Report was a landmark in the history of university accounting education in England and Wales (p. 11), but another significant

event took place in 1961 with the publication of the Parker Committee's Report (ICAEW, 1961). This report was important because it introduced the IDEA that all articled clerks should attend a three week's full-time course, followed by two further blocks of three weeks each of full-time study (Carsberg, 1976: p. 12). At that time most chartered accountancy trainees (who were known as articled clerks) studied for their examinations almost entirely on a part-time basis, normally through a correspondence course, so the Parker Committee's suggestion was fairly radical. The report led in 1973 to the introduction of a year's full-time foundation course in accounting for non-graduates, and a block course of about twelve weeks for non-relevant graduates ie, those who had not followed certain prescribed subjects as part of their degree (Solomons with Berridge, 1974: pp. 26-27). The other professional bodies (including the ICAS) also introduced similar requirements (although they did not always require full-time attendance).

As Carsberg (1976) pointed out, these changes came about at a time when the accountancy profession was facing considerable external pressure (p. 13). Other new professions were beginning to encroach on the work of accountants (eg, operational research, and systems analysts), and there was growing public dissatisfaction with the performance of accountants. The changes that took place in the way that accountants were trained may have come about partly as a result of these pressures, but whatever the causes, they placed a great strain on the higher education structure as it attempted to cope with the influx of a large number of accounting students.

It would appear, therefore, that the requirement for all non-graduate accountancy students to take a full time course gave a great incentive to the introduction of full-time university courses in accounting. As Carsberg (1976) remarked, there was:

> ...an extraordinary increase in the number of students specialising in accounting in universities (p. 15).

The universities would have found it difficult to cope with the demand for accounting courses if they had to deal with it alone. The subject was new to most universities, and it was not easy to recruit suitably qualified staff. While the Robbins' Report (Committee On Higher Education, 1963) had led to the creation of a number of new universities and the up-grading of some existing colleges of advanced technology, they were still at an early stage of development, and it took some time for them to widen their curriculum.

The demand was met in part by the creation of 30 'polytechnics' in England, Wales, and Northern Ireland (Pratt and Burgess, 1974). Scotland already had a number of similar institutions known as central institutions (CIs). Most of the polytechnics were formed out of existing commerce, science and technology colleges (Price, 1992: p. 248). The main thrust behind the formation of the polytechnics was to widen the opportunity for young people from non-traditional university backgrounds so that they could benefit from a university type education, albeit more of a vocational nature (Pratt and Burgess, 1974: p. 4). The polytechnics did not have either the authority to

validate their own degree courses, or to award degrees. These functions were administered through CNAA.

While many of the former colleges of commerce had been used to teaching accounting (normally to students taking professional accounting examinations on a part-time basis), few of the accounting staff had any experience of teaching on degree courses. Indeed, many of the accounting lecturers themselves did not have a degree. CNAA instituted some rigorous procedures before it would approve a degree course, and some staff had to be given time to obtain a degree for themselves before departments were in a position to offer undergraduate courses. This meant that it was some years before the polytechnics were ready to meet the growing demand for accounting degree course. In 1982, for example, there were still only 590 undergraduate accounting students in polytechnics, compared with 944 in universities (Bourner and Bourner, 1985: p. 57).

7.2.4 The present position

In 1987 the UGC undertook an enquiry into accountancy teaching in universities (UGC, 1988a), but it was discovered that it was difficult to obtain some reliable statistical information about the trends in accounting education (p. 2). The UGC's survey showed that there were 40 British universities offering undergraduate degree programmes, or degrees were accounting was a strong component (p. 10). Excluding research staff, there were 370 academic accounting staff in UK universities, together with a further 90 or so part-time and visiting staff (p. 13). The UGC also had difficulty in measuring student numbers, but it estimated that in 1987 there were 3,952 full-time equivalent students on accredited accounting degrees (p. 10).

On the other side of the binary line, by 1987/88, most of the 30 polytechnics in England and Wales, and four of the CIs in Scotland offered accredited accounting degrees, and by that time there were some 4,533 students enrolled on CNAA courses leading to first degrees in accounting (CNAA, 1988).

It would appear from these statistics, therefore, that by 1988 some 70 CIs, polytechnics and universities were offering first degree courses in accounting, and that about 8,500 students were enrolled on them. By contrast, the equivalent figures for 1974/75 were such that only 577 students were taking a CNAA full-time degree in accounting (CNAA, 1975), while there were 789 accounting students in universities (Universities Statistical Record, 1975), a total of about 1400 accounting students. Thus in the 13 year period from 1974/75 to 1987/88 the total number of students taking first degrees courses in accounting had increased over five-fold. It should be noted that these statistics are only an approximate guide, because comprehensive and detailed information about the number of accounting students was not collected prior to the abolition of the binary line.

More up-to-date information about the number of accounting departments in UK universities may now be obtained from the 'British Accounting Review Register' which

is published every two years by the British Accounting Association (Gray and Helliar, 1994). The Register contains the lecturing specialisms, research interests, and publications of academic staff in accounting and finance in British and Irish universities and colleges (p. iii).

Some institutions do not always submit a return, some are in Eire, and some do not have an undergraduate programme. Allowing for these caveats, it is estimated that in 1994 there were 85 institutions in the United Kingdom that then offered a major undergraduate programme in accounting, and that they employed a total full-time academic staff of 1,358. The total number of professors listed for all institutions was some 128 . This compares with just six in 1968 (Dev, 1980: p. 8).

Data about student numbers are not given in the Register, and there is little information that is currently available. However, the Higher Educational Statistics Agency has supplied some non-published data, and this indicates that for the academic year 1994/95, 15,918 full-time and sandwich students were enrolled on first degree courses in accounting (HESA, 1995), that is, an average of about 200 students per accounting department. Thus over a seven year period (from 1987/88 to 1994/95), the number of accounting students nearly doubled (from about 8,500 to about 16,000). It is clear, therefore, that the growth in accounting over the last 25 years as a major university discipline has been remarkable, and that it has has developed from being an almost insignificant university discipline to one that is now of major size and of considerable importance.

7.3. OVERVIEW

Accounting is a subject that basically deals with the supply of information to PARTIES that require information for decision making, such as the purchase and sale of a company, or the costing of a particular unit of production. Although the British Accounting Association recognises 15 categories of accounting, there are five main branches: financial accounting, management accounting, auditing, taxation, and financial management.

The discipline has only developed as a major discipline in British higher education during the last 25 years, although some form of accounting had been taught in English universities as early as the middle ages. In Scotland, however, there had been a much closer relationship between accountants and universities, a tradition that can be traced back to at least the middle of the nineteenth century. Nonetheless, it was largely the accountancy profession's move towards graduate entry in the early 1970's that appeared to give the impetus to universities to introduce undergraduate teaching in accounting. There are now about 85 higher educational institutions in the United Kingdom that offer first degree programmes in accounting, and they employ about 1,358 academic accountants This means that on average, each of these departments has about 200 undergraduate accounting students.

Following this brief survey of the nature and purpose, and the growth of accounting in British higher education, it will now be convenient to examine the work that accounting departments undertake. This is reviewed in the next chapter.

CHAPTER 8

ACCOUNTING TODAY IN BRITISH UNIVERSITIES

8.1 INTRODUCTION

Chapter 7 outlined the development of accounting in British higher education. It was indicated that although accounting is now a major discipline in British universities, it is a fairly recent innovation. During the last 25 years, it has developed rapidly, and now there are only a few universities that do not have a major accounting programme.

This chapter reviews the present state of accounting in British universities. It is divided into three main sections. Section 8.1 examines the work undertaken in accounting departments. Section 8.2 reviews those professional accountancy requirements that have an important impact on the curricula, and Section 8.3 summarises the chapter.

8.2 FUNCTIONS

8.2.1 Introduction

The basic functions of an academic accounting department are no different from those of most other departments viz, to teach and to research. However, there are some differences in the duties undertaken by accounting departments, mainly because most them have a very close relationship with the accountancy profession.

8.2.2 Teaching

The amount of teaching undertaken varies considerably from one institution to another, and there are no reliable figures available of the actual class contact hours of individual lecturers. The UGC (1988a) preferred to examine teaching loads in terms of staff/student ratios. A survey that it undertook in 1987 indicated that teaching loads had been getting progressively heavier (p. 17).

Staff/student ratios, however, merely provide some indication of changes in student numbers related to changes in staff levels, and they do not necessarily indicate how much time lecturers spend in front of a class. There is no generally agreed definition of class contact hours (eg some departments may include the time spent supervising dissertations or visiting students on secondment), and accurate data are not available.

However, what appears to be the case is that the actual formal time-tabled class contact hours of lecturers vary enormously from university to university, from department to department, and from lecturer to lecturer. Judging from a survey that I

conducted in 1991 (the actual data have not been published), the AVERAGE annual class contact hours of university accounting lecturers involved in research was about 140, and that of the equivalent polytechnic staff about 350. However, there were great differences between individuals eg, some lecturers did not do any teaching, while others (all in polytechnics) had in excess of 500 hours. One thing was clear: no university lecturer had more than 200 class contact hours per year. This was not altogether unexpected, because the former polytechnics were primarily teaching institutions, whereas the universities were orientated much more towards research. The position may now be changing since the polytechnics have adopted university status, and it is possible that they are adopting the ethos and traditions of the old universities.

While it is difficult to establish just how much teaching accounting lecturers undertake, it is certain to be very varied. Accounting is now taught widely throughout most universities on courses such as business studies, engineering, and social sciences. Postgraduate accounting work is generally not extensive, although some accounting departments now have their own masters' degree courses, and they are also involved in postgraduate work in other departments. As in 1987, few accounting students go on to take masters' degrees and PhD's by research, (UGC, 1988a: p. 12), and so not many lecturers are likely to be involved in supervising post graduate students.

Some departments (almost entirely in the new universities) run part-time and full-time certificate and diploma courses along with various professional body courses (such as certified accounting, cost and management accounting, and chartered secretary courses). This type of work can mean an earlier start to the academic year, probably in early September instead of in early October as is normally the case for the traditional undergraduate degree course, and a later finish (sometimes well into June). It may also involve evening and weekend work. The introduction of the semester system is also tending to extend the length of the academic year, even though there can be a long break between semesters. All of these factors mean that there are very few periods in the academic year when the staff are entirely free of teaching duties, and thus it is difficult for them to give their undivided attention to other duties, such as research.

8.2.3 Research

It was indicated earlier that the old universities were traditionally much more orientated towards research than was the case with the new universities. As accounting is such a relatively new discipline in British universities, it is not clear how and in what way it absorbed a research ethos. No doubt as staff began to be appointed to posts in newly created accounting departments, they would be affected by the general research culture that had prevailed for 70 years. Furthermore, in order to give both themselves and the discipline some credibility (especially if they wanted promotion), they would undertake some research.

There appears to be no evidence that the early academic accountants turned to research because it would assist their teaching. Indeed, one lecturer interviewed as

part of the case study work, stated that when he was first appointed to a post in one of the old universities, there was no pressure on him to do much if any research. He asserted that this position only changed after the first research ratings' exercise in 1986 (UFC, 1989: pp. 1-2), after which it then became important for departments to achieve some credibility by being able to compete for the available funds. This lecturer's experience may not have been typical, but it is an interesting indication of what might have caused more emphasis to be place on research.

The position in the former polytechnics was a little different. CNAA required staff teaching on degree courses to undertake research and RELATED ACTIVITIES (emphasis added). CNAA firmly believed that:

> ... only by underpinning degree level teaching with an adequate level of research and related activities can the academic standards of its courses to be maintained and improved (CNAA, 1984: p.3).

Thus polytechnic staff were not strictly required to take part in 'research' as such, provided that they were involved in 'related activities'. Related activities could include consultancy, professional practice (but only at a 'high level': routine work was not acceptable), scholarship, and creative work. This definition caused few problems for accountants. Although many of them did not do any research, most of them were likely to be involved in some form of 'related' activity, such as in practice, or acting as an examiner for one of the professional accountancy bodies.

Accurate information about the amount of research now being undertaken by British accounting academics in both the old and the new universities is not easy to find. This is because 'research' can be defined so broadly, and it is difficult both to quantify and to assess its quality. Perhaps the best indicator to use, therefore, is that produced by the last research rating exercise (UFC, 1992). A summary of the outcome relating to the accounting unit is shown in Table 8.1 (overleaf).

Table 8.1 shows the results of the 1992 Research Ratings' Exercise for the 31 accounting departments that submitted a separate accounting unit return. Some accounting departments either did not take part in the exercise (the new universities were only 'invited' to take part), or they were included in the business and management studies' (Unit 46) [p. 1], the most notable example of this being Lancaster University. Its accounting department had received the highest possible rating in the 1989 exercise, but in 1992 it was included in the business and management department. This unit also achieved a grade 5: ie, the highest possible rating.

Those departments that did submit a return were required to state the number of researchers included as a proportion of the total departmental staff in the unit. In the table these are shown in percentage groups, so that, for example, <20% means that less than a fifth of the department were submitted as being active researchers.

TABLE 8.1
RESEARCH RATINGS BY PROPORTION OF STAFF SUBMITTED

RES-EARCH RANK-ING	PERCENTAGE OF STAFF SUBMITTED						
	95-100%	80-90%	60-79%	40-59%	20-39%	<20%	Total
5	2	-	-	-	-	-	2
4	4	3	-	-	-	1*	8
3	4	1	1	-	-	-	6
2	2	2	-	-	1*	-	5
1	-	1	-	1*	6*	2*	10
N	12	7	1	1	7	3	31

N = number of departments. * = new universities.

(Source: Whittington, 1993: p. 389, Table 2)

The five research rankings relate to the quality of research as determined by the UFC (1992):

5 Research quality that equates to attainable levels of international excellence in some sub-areas of activity and to attainable levels of national excellence in others.

4 Research quality that equates to attainable levels of national excellence in virtually all sub-areas of activity, possible showing some evidence of international excellence, or to international level in some and at least national level in a majority.

3 Research quality that equates to attainable levels of national excellence in a majority of the sub-areas of activity, or to international level in some.

2 Research quality that equates to attainable levels of national excellence in up to half of the sub-areas of activity.

1 Research quality that equates to attainable levels of national excellence in none, or virtually none, of the sub-areas of activity (p. 14).

Bearing in mind these rankings, the main points that arise from Table 8.1 are as follows:

1) Only two departments received the highest rating ie, 5 with most of their staff being submitted as being active researchers,

2) Only one old university got the lowest rating of 1, with between 80 and 90% of its staff being submitted as active researchers.

3) Of the 11 new universities included in the table, one obtained a rating of 4 (with less than 20% of its staff submitted, and one got a rating of 2 (20-39% of its staff submitted). The other nine departments got a rating of 1 (one with 40-59% of staff submitted, six with between 20-39% submitted, and two with less than 20% of the staff submitted).

The table clearly demonstrates, therefore, that most of the research that was regarded as being of high quality was conducted in the old universities, and that normally a high proportion of departmental staff were involved in it. The new universities had very little research that met standards of national (still less international) excellence, and few staff were regarded as being active researchers. One new university did achieve a rating of 4, but it was believed that this was largely because of the work of one lecturer who was a specialist in international accounting.

These results were not surprising. As expected, research that was acceptable and that was of high quality was almost exclusively conducted in the old universities, thus confirming the belief that the new universities were not generally research orientated (at least if the criteria used for research ratings' purposes is adopted). It will not be known for some time whether the 1996 Research Rating Exercise (HEFC et al, 1994) will result in that position changing.

8.2.4 Other duties

Besides teaching and research, accounting departments are involved in a wide range of other duties. The courses that they run and on which they teach (both within their own and in other departments) involve a considerable amount of administration. In this, of course, they are no different from other departments. However, there are few other disciplines (apart from perhaps law and mathematics) that are taught quite as widely throughout a university, and sometimes for such an exceptionally long academic year.

Accountants have, however, other responsibilities. They may be expected, for example, to run special courses for the various professional accountancy bodies, or to act as examiners and assessors for them. Some lecturers may have some clients (vital for tax lecturers if they are to keep up to date with changes in accounting practice), while others may do some consultancy (useful, if not essential, for management accountants), or have their own private practice (beneficial for auditing and financial accounting lecturers). A few may write accounting text books and professional journal articles. Such publications rarely count as SCHOLARSHIP (Alred and Thelen, 1993), but in accounting the process involved in writing them can help to clarify the practical and technical problems which form a major part of most accounting courses (BAEC,

1995). This point was confirmed by a number of participants in the case studies (eg, at Ash and Cedar).

Thus in summary, it can be argued that while staff in other disciplines may also have wide academic interests, there are few other professions that offer the same opportunities for extra curricula activities as is the case with accounting. This means that accounting lecturers are usually very busy academics, even if they are not involved in research ie, in investigatory work of an original nature.

8.3 CURRICULA CONSTRAINTS

In theory, it is possible for any accounting department to design a course of its own making, provided that it satisfies its own university requirements. In practice, it does not have that freedom (Edwards, 1994: pp. 80-90).

About one third of accounting degree students graduating in 1987 went on to take the examinations of the various professional accountancy bodies (UGC, 1988a: p.6). Accounting positions are now more difficult to obtain (CSU, 1995), partly as a result of the increased number of students seeking accounting positions, and partly because following the economic recession of the 1990s, there are fewer openings available. Students who have taken an 'approved' degree course receive considerable exemptions from the accountancy bodies, but in order to obtain such recognition, departments have to abide by the requirements laid down by the various professional bodies. It would be possible to ignore such requirements of course, but there would then be a risk that the recruitment of students on to a non-approved accounting degree course would be impaired.

The five main UK accountancy bodies (the Irish Institute is not a member) monitor academic courses (including accounting degree courses) in the United Kingdom AND Eire through the Board of Accreditation of Educational Courses (BAEC). This body accredits certain courses to ensure that students who seek exemption from the sponsoring bodies' examinations have studied the appropriate subject matter, and have been assessed at an appropriate depth and with sufficient vigour (BAEC, 1995: p. 3).

The BAEC requirements are complex and detailed, but degree schemes are expected to display a major commitment to accounting and its related disciplines (p. 20). While professional body examination papers may not necessarily correspond exactly with the course titles offered in degree course, the BAEC look for subject coverage of financial accounting, management accounting, financial management, auditing, taxation, quantitative analysis, public finance, business policy/management, information technology, and company law (p. 20).

It is expected that the coverage and the treatment of the subject matter will be substantive and consistent. The BAEC expects examinations to be mainly written, and they should be able to:

... demonstrate a reasonable balance between theory and practice (p. 21).

Assessment arrangements are such that apart from perhaps information technology, normally 70% of the assessment would consist of formal examinations and only 30% of individually assessed coursework (p. 21).

A key paragraph that is particularly relevant in respect of this study, and one which largely determines the content of accounting degree courses reads as follows:

> Coverage and treatment of the subject matter of the relevant professional syllabus should be substantial and consistent with the need to equip candidates for any subsequent level of professional examination in the subject. Detailed coverage should in any case represent the greater part of the relevant professional syllabus and include topics thought fundamental to that study (p. 20)

Thus the BAEC requirements mean that if accounting departments want their courses to be accredited, then they must reflect to a considerable extent the requirements of professional accounting examinations. In addition, they are restricted as to what forms of assessment they can use.

It is impossible to give precise details of exactly what proportion of an accounting degree course is determined by BAEC requirement. They are not unduly restrictive in terms of content, and there is usually sufficient flexibility to include additional items. The main difficulties arise for two main reasons:

1) Students have to be well tutored in those subjects or topics for which they will receive exemption. Inevitably, this involves using examples obtained from previous professional examination papers. The questions that they contain give the appearance of there being a 'right' and 'wrong' answer, especially when 'model' or 'suggested' answers are available. Thus students become used to tackling accounting questions that appear to have a single 'correct' solution (Bandy, 1994: p. 43). This means that unless lecturers stress that different answers may by obtained by adopting different assumptions, there is a danger that students come to accept that accounting problems do not have variable solutions.

2) The demands of the syllabus and the need for the students to achieve a high standard of performance in tackling standardised examination questions do not allow sufficient time for optional solutions and new ideas to be explored (even though the BAEC does recognise the importance of theory).

The BAEC constraints inevitably mean that a common method of accounting teaching is that which may be described as 'technique-based' teaching. In essence it works as follows:

3) This is the way the accountancy profession requires it to be dealt with.

4) This is how it is done.

5) Now you have a go at tackling a similar problem.

If there is time, then the lecturer may add a sixth point:

6) Do you think that there are better ways of tackling the problem?

An alternative or supplementary teaching approach would be to adopt a method normally known as 'research-led' teaching. The term 'literature-led' is to be preferred, however, because it is more descriptive of what is involved.

Literature-led teaching requires the lecturer to introduce the students to different ways of tackling old and new accounting problems by referring them to the academic literature on the subject. By examining the various ideas that have been worked on by specialists, students can subject the articles to a highly critical review. This means that they benefit in two ways:

1) they will learn that there are optional ways of tackling accounting problems; and
2) the exercise develops their critical faculties which should then benefit them in their subsequent careers as they begin to tackle new practical problems and issues (Bandy, 1994: p. 427).

There is no doubt that students find literature-led learning very difficult. If they have been used to a technique-based approach during the early stages of their course, they find it frustrating and unsatisfactory to tackle problems that do not appear to have a solution. Hence if literature-led teaching is to work, it has to be gradually combined with technique-based learning, preferably in the first year of the course (Burilovich, 1992). Thereafter, the balance between the two needs to be changed gradually until by the final year, literature-led teaching become predominant (this is the teaching approach adopted at Pine University, one of the case studies used in this project). Furthermore, literature-led teaching is unlikely to work if it is only adopted by a few of the lecturers teaching on the course (a point that came out at Oak University).

There is no doubt that if literature-led teaching is incorporated at the earlier stages of a course and most of the teaching team adopt it, then the students are put through a rigorous procedure that requires them to think deeply about problems for which there are no easy solutions. Some of the issues that are covered in the academic literature deal with problems that even some of the most experienced accountants in the accountancy profession have not been able to solve, so it is asking a great deal of

students to expect them to critique material that deals with issues that go well beyond their knowledge and experience. Hence it is necessary to ensure that the academic literature is carefully chosen, and that it is appropriate for undergraduate students at various stages of their course.

8.4 SUMMARY

The main duties of accounting staff are similar to those required in other departments ie, to teach and to research. However, in many accounting departments, the range and scale of different courses can be considerable, and accounting may be taught widely throughout the university. The length of the teaching period may extend well beyond the normal academic year, and there can be a considerable amount of evening and weekend work. As a result of all of these factors, the class contact hours of individual lecturers may be very high, and when this is combined with the additional administrative work-load attached to teaching on many courses, there is great difficulty in having sufficient time for other duties, such as research.

This is the position that has faced accounting staff in the new universities for very many years, but it would appear that their colleagues in the old universities have been more fortunate. It can be no coincidence, for example, that virtually all of the high quality research as assessed for research ratings' purposes has been undertaken in the old universities.

Accounting departments also differ from other departments in another respect. A high proportion of accounting staff will normally be members of one of the six major professional accountancy bodies, and many of them have come into teaching after having had experience in commerce, industry, or practice. Most of them retain their links with their respective professional bodies, and this means that they often undertake additional work on behalf of such bodies. This continual professional experience does help to maintain their contacts with the non-educational world, and this may assist in keeping them up to date with current accounting practices. In the past, it is perhaps this element of 'related activities' which has substituted for the 'research' element that lecturers in other disciplines (especially in the former polytechnics) were expected to pursue.

Course development in accounting departments is somewhat constrained because of the need to ensure that the syllabi satisfy the requirements of the BAEC. Students would not otherwise gain exemptions from their subsequent professional examinations, and departments that had not then been accredited would have difficulty in recruiting students on to their courses.

While BAEC requirements allow for some flexibility in course design, it is contended that these requirements do encourage the adoption of a technique-based form of teaching at the expense of a literature-led approach. As a result, accounting students are often reluctant to question existing practices, and there is then a danger they leave

university believing that accounting problems have 'right' and 'wrong' answers. This is a theme that will be returned to in later chapters.

It is now time to review the five case studies that were undertaken as part of this project. The first case study to be considered is the pilot study carried out at Ash University. This forms the subject of the next chapter.

CHAPTER 9

ASH UNIVERSITY: THE PILOT STUDY

9.0 INTRODUCTION

As explained in Chapter 6, five UK accounting departments were initially chosen in order to investigate the belief about research and teaching, one of which was to be used as a pilot study. It was believed that by carrying out a preliminary study, it would be possible to determine more accurately matters such as the time needed to conduct the semi-structured interviews, the relevance of the proposed questions, and the usefulness of the likely responses. Thus if the pilot study showed that there were some major flaws or omissions in the conduct of the interviews, there would be an opportunity to make appropriate amendments before beginning work in the other departments. It was also considered vital to gain some experience of operating a repertory grid session with a group of students, and to be able to gauge their reaction.

The main aims of this chapter are to review the progress of the pilot study, and to illustrate its most significant features. The chapter is divided into five main sections. Section 9.1 gives some background information about Ash University and its accounting department. Section 9.2 outlines the general conduct of the case study. Section 9.3 reviews the interviews with the academic staff. Section 9.4 contains a similar review of the students' repertory grid exercise, and Section 9.5 provides a summary of the chapter.

9.1 THE BACKGROUND

It is not proposed to go into very much detail either about Ash's history or about its current activities, because it would then be difficult to maintain the anonymity of the participants. While such information would be of some interest, it is not essential to an understanding of the data obtained from either the staff or the student interviews.

Ash University is a relatively new institution. It was founded in the mid 1960's as a local authority college, and it was some years before it eventually became a polytechnic. Following the passing of the Further and Higher Education Acts of 1992 (Great Britain 1992a; 1992b), it was then in a position to claim university status. Ash is a fairly large university, having some 10,000 equivalent full-time students. As is still common with most of the former polytechnics, it offers a wide range of full-time and part-time degree, diploma, certificate and professional courses at both undergraduate and postgraduate levels. It has pursued an active research and related activities' policy for at least the last ten years, but it still regards itself primarily as a teaching institution. However, like many of the new universities, its objectives have been reviewed, and it now intends to become much more actively engaged in research.

The origins of the accounting department at Ash University also go back to the founding of the original institution. Until 1980 the department was mainly involved with teaching on part-time professional, certificate, and diploma accounting courses. In 1980 it began to offer a CNAA accounting ordinary degree which was later converted to an honours' degree. The department is now a large one, having some 30 full-time accounting lecturers, most of whom hold a first degree as well as a professional accounting qualification. Only five lecturers, however, have higher degrees.

Like Ash University generally, the department considers itself primarily a teaching department. Besides its full-time accounting degree, it offers full-time and part-time certificate, diploma and professional accounting courses. In addition, almost all other degree courses at Ash have an accounting input, and this means that the lecturers undertake a considerable amount of servicing work in other departments. As the university is housed on a number of sites in different parts of the city, the staff spend a considerable amount of time travelling between sites.

The department would not have been able to grow to its present size if it had remained almost entirely a teaching department. As outlined in the last chapter, CNAA regulations required academic staff to be involved in 'research and related activities', especially if they were teaching on honours' degrees (CNAA, 1990: p. 18). Very few of Ash's accounting lecturers had ever been involved in research (if research is narrowly interpreted to be the pursuit of new knowledge), and only four of them have ever published in refereed journals. The staff have, however, been heavily involved in 'related activities', such as private practice, and examination and committee work for the professional accountancy bodies. Three of the staff have written text books, and eight have published articles in professional accountancy journals.

Until the economic recession of the 1990's, between 70% and 80% of Ash's accounting graduates normally obtained employment in accounting related jobs (it is now down to about 50%). Over the last ten years many of those that went on to study for membership of one of the six main professional accounting bodies eventually became a member of such a body. Thus the department considers itself to have been a highly successful teaching department, but it recognises that it has a very weak research record. This is now changing, partly because it is having to do so in line with university policy, and partly because it recognises that if it is to be credible as a UNIVERSITY department, it has to have some sort of acceptable research record.

9.2 THE CONDUCT OF THE CASE STUDY

9.2.1 Introduction

The reasons for choosing Ash University for the pilot study were outlined in Chapter 6. It proved a fortunate choice because no major obstacles were encountered, and all requests for information were met.

9.2.2 The staff

A total of ten staff were interviewed: two senior academics, the head of department, and seven lecturers. None of the interviewees objected to notes being taken or to the interview being recorded, and only one interviewee (a senior academic) asked for the tape recorder to be switched off, and then only for a very brief period.

The questions put to the interviewees were framed in such a way that they could respond as openly and as freely as possible. A strenuous attempt was made to avoid asking leading questions, but this meant that on some occasions, the interviewees were quite mystified by a question, and some further guidance had then to be given. For example, one respondent was asked:

> Right. Is there any other role besides teaching then, that research would be directed at - as you see it?

This interviewee did not hesitate to ask for clarification of this rather confused question (although he went on to answer the question without receiving it):

> I sense that you are wishing me to answer the question without prompting me. There are those who would believe, and I'm sure it's a widely held view, that one of the objectives of research is to achieve promotion...

At each stage of the interview, an opportunity was given to the interviewees to summarise their feelings about particular issues. This sometimes resulted in their real views (rather than the departmental or the university view) becoming more apparent, and this was particularly obvious at the end of the interview when they were asked if they wanted to add anything further. This often resulted in a great deal more information being revealed than had been the case at earlier stages of the discussion.

Most interviews lasted for less than one hour. Although an attempt was made to keep a strict control of the time, some interviewees were only too willing to talk at great length. It appeared that they welcomed the opportunity to vent their personal and professional frustrations on a sympathetic listener, but this meant that there were then some long and irrelevant passages.

9.2.3 The students

The repertory grid exercise carried out by the students was organised on the lines described in Chapter 6 (Section 6.2.2.2). At that time there were 72 students in the final year of Ash's accounting degree course. Eight students were randomly selected, but only six of them turned up for the arranged session.

The experiment was conducted comfortably within the hour. Only two main problems arose: (1) some students did not understand that they had to rate each element for each construct; and (2) it would have been helpful to have had a more detailed description of some constructs eg, a construct such as 'lectures interesting/lectures boring' does not provide an explanation of why some lectures are interesting while others are boring. A much greater attempt was made to deal with both of these problems in the other four case studies.

9.2.4 Documentation

Ash did not place any restrictions on the conduct of the case study, and there were no difficulties encountered in consulting any documentation that was thought to be of some help. The documents consulted included general university policy statements on teaching and research, and minutes of boards of studies, examination boards, examiners' reports, and annual reports. While such documents provided some useful background information in understanding how the department operated, they did not prove to be of very much assistance in attempting to answer the main research questions and hypotheses posed in the study.

9.3 THE STAFF INTERVIEWS

9.3.1 Introduction

As outlined in Chapter 6 (Section 6.3.2) five key questions emerged from the interviews. These were as follows:

1) What is meant by 'teaching'?

2) What is meant by 'good' teaching?

3) How is meant by 'research'?

4) How does research benefit teaching?

5) How does the research climate in a department/university research help the students' learning process?

The views expressed in the interviews at Ash in response to these questions are reviewed below.

9.3.2 Teaching

It soon became clear that most lecturers had never given much thought to the distinction between 'lecturing' and 'teaching'. This is a particularly important

distinction in respect of this project, because the belief about research and teaching is expressed in terms of good TEACHING and not good lecturing. Lecturing normally has a much more restricted meaning than does teaching. As indicated in Chapter 5 (Section 5.2), 'teaching' can consist of a wide range of duties, and 'lecturing' is only one of them (albeit an important one).

It follows that if lecturers are to be assessed on whether they are good teachers, then they should be judged on all that they do, and not just on how well they can deliver a lecture or conduct a tutorial. This was the point behind the question asking lecturers what their teaching duties included. However, it was only when they were offered some guidance that most of them gave details of duties that went beyond lecture and tutorial work. Very few of them, for example, remembered that helping students was also a feature of their work. As will be seen later, this turned out to be a significant point, because the STUDENTS thought that this was a most important duty.

9.3.3 Good teaching

The interviewees found it even more difficult to define what was meant by being a 'good' teacher. When one senior academic was asked if he could provide a definition of good teaching, he responded quite bluntly by retorting: "No". This was despite the fact that he had chaired a great many promotional panels, and that good teaching is one of the criteria adopted by the university in determining promotion. However, when invited to reconsider his response, he did state that 'good' teaching focused on 'effective learning', but he admitted that this in itself was a complex issue. He then went on to argue that defining good teaching was like the elephant: it was easy to recognise but hard to describe.

One of the other senior staff members was a little more forthcoming. He came up with the following definition (although he was at pains to point out that it was his own definition and not that of the university):

> ... somebody first of all who is competent in their discipline, is well organised ... and this is the one which in a sense which you can't put into words but in fact when you see it happening and that is somebody who feels the blast, can create enthusiasm in a class of students to learn.

The key words here are 'competent'. 'organised', and 'enthusiastic'. It is interesting to check just how far these sentiments were echoed by those staff who actually had had some experience of teaching accounting. One long standing member of the department did not even pretend to be able to offer a definition. He stated that it was "a thorny problem", and that there was a need for a staff training programme. By contrast, one other senior member went straight to the point:

> ... good teaching achieves objectives however they happen to be laid down.

Another lecturer argued (as did a number of others) that what made a good accounting teacher would equally apply to other disciplines:

> ... I suppose it would apply to any teacher in any subject ... I think that being lots of things, perhaps being able to explain difficult things in a language or put it across in a way that people can understand or helps them to understand and makes them interested in pursuing an area on their own and treating students as individual human beings rather that just cannon fodder or whatever. Show them that you yourself are human ... I draw attention to mistakes that I make ... which often amuses and makes the point that everyone makes mistakes. You can be the best ... specialist in the world but it shows that you are not different from them, you have just got more experience and at this stage know more than they do about the subject so that I think that in general terms probably - yes in terms of human relationships ... that is a very important thing.

This same lecturer also made several interesting points about what he thought made a good teacher of ANY subject. In summary, the qualities he outlined were: clarity and understandability of exposition, the creation of interest in the subject, and the ability to empathise with the students (and VICE VERSA). Another lecturer went much further on this last point. He believed that empathising with the students was probably one of the most important skills that an accounting lecturer should acquire.

He felt that it was important to have the ability to put oneself in their place, to find out what they wanted, and then to break the subject down into areas that they could identify and thereby understand.

This point was expressed somewhat differently by one of his colleagues. He thought that it was necessary to be able to create an environment where students could relate to the subject, where they could enjoy it, and where they were prepared to question what they did not understand.

This ability to make the students understand was expressed in different ways by a number of lecturers, for example:

> ... it would include something that gets a message across to a body of students ... or as a group. I think it should also be something which encourages them to want to find out something more about whatever the subject is and I think it should be put across (which isn't quite the same thing) in a way that encourages them ... to come back rather than feel that they have got to turn up as if it is some form of penance for whatever the nature of classes may be. I think you have got to sell it.

One lecturer did try to describe what she thought made a good ACCOUNTING teacher:

> I think the answer depends very much on your own view of accountancy or what the purpose is.

She wanted students to understand what was happening in the real world: to be commercially aware of the pressures that existed "out there". Consequently, she felt that it was necessary to provide them with some sort of framework to fall back upon. Upon being prompted, she related her answer to good teaching generally. She suggested that perhaps approachability was the most important factor.

Another lecturer appeared to give a rather curious response. He thought that it was important for a teacher to be able to "keep his students talking during a class", but also one who was able to relate his material to the outside world, and to stimulate the students' interest. He stressed that it was also important for lecturers themselves to keep high standards, and to show some 'models' of honesty.

The key words or phrases that arise from these extracts suggest that good teachers (and not just accounting teachers) have to achieve the objectives laid down for the course. They have to be competent, enthusiastic, empathise with the students, be commercially aware, approachable, and be able to get the subject across by making it interesting, stimulating and understandable. If research is an essential activity to ensure good teaching takes place, therefore, there must be something about it which at the very least enhances these qualities.

9.3.4 Research

When asked to provide a definition of research, it was not surprising to find that some interviewees at Ash fell back on the old CNAA requirement and included 'related activities' as part of the definition. Those who had a more scientific background were, however, much more precise. One of the senior staff responded as follows:

> Gosh that is a $64,000 question isn't it? ... I will start off by describing it as perhaps a more narrow view as somebody involved in [another] discipline and there, research means that you are taking within some defined area the boundaries of knowledge forward. This definition I think probably expands across other disciplines quite satisfactorily.

A lecturer who had a science degree also defined research in scientific terms. His definition was:

> ... investigating a phenomenon and formulating a theory to explain this phenomenon and testing it and reaching a conclusion or not as the case may be.

He went on to argue that:

> When I try to and apply that to accountancy or tax I have some great difficulty because they are man created entities rather than natural phenomenon ...

Another lecturer agreed with this point. After defining research as "the study of new areas to come up with some new ideas", he went on to remark:

> To be really honest, along with this department, I cannot come to terms with research in the field of accounting. I have to keep research to the field of science and coming up with something really worthwhile for the world in some way.

Other interviewees thought in much more general terms, for example:

> It's rather like teaching. It has all sorts of facets. At one level there is pure research, as you might say, leading to a refereed article ... At the other end of the scale (I wouldn't place values on that, because I think they are equally important in their own way) is simply ... professional updating ... which is absolutely vital for any professional particularly one who is engaged in lecturing activities. There are a number of other activities which I think can be correctly called scholarly activities, reading of articles and so on and just general updating ...

Such a wide definition means that almost all accounting lecturers must be involved in research if the definition includes an activity such as professional updating. This may help to explain why another interviewee (with over five years teaching experience) argued that he was an active researcher, even though he had only ever published two short articles in student journals. He defined research as:

> Just looking at what's going on, keeping up to date to support the teaching or to just know what's going on, that's sort of one level of research right up to moving knowledge on of being at the cutting edge of knowledge and that's the sort of the extreme of research, if you like.

Some lecturers gave some very long explanations, as the following extract demonstrates:

> I think that research is something where there is some sort of scholarly activities where we are trying to better or you are doing work not necessarily immediately from a normal teaching type role, preparation whatever you are doing, work in a particular area in accounting which interests you which would involve a greater degree of specialism and level of detail that is over and above the normal role for accountants, so you can pick an area which appeals to you where you would like to perhaps know a lot more detail about and to try and come to terms with that particular area and it will involve research, finding out what other people have written about their particular area. Trying to synthesise with your own ideas about that particular output or report or whatever on the basis of the reading you are taking place under.

Another definition was much briefer and perhaps more conventional:

> Gathering new information or putting a new slant on some information that has already been analysed but perhaps looking at it from a different point of view and try to draw some conclusions out of that, but certainly I think the definition is this new knowledge...

Another lecturer agreed with this definition, but he went into more detail about what research involved:

> I suppose it would be seen to include as its objective either the discovery of new knowledge in whatever field is appropriate or an analysis of existing phenomena, observations, questionnaires, studies, whatever, about existing knowledge in order to interpret that information in a different way, in a new way, by shedding some light on somewhere else.

It is clear from the above extracts that research can be defined very widely: it can range from routine lecture preparation to pure research ie, the search for new knowledge for its own sake without having any definite aim or practical objective in mind. This means that by adopting such a wide definition, it is difficult to argue with the proposition that in order to be a good teacher it is necessary to be an active researcher: if lecture preparation can be defined as research then almost certainly a good lecturer will need to be well prepared. Once again, therefore, in attempting to explore the relationship between teaching and research, there appears to be a definitional problem.

9.3.5 The direct impact

Once the interviewees had defined what they thought was meant by research, it was possible to ask them to explain what impact it had had on their teaching. One of the senior staff in fact did not look for any DIRECT impact of research on an individual lecturer's teaching. What he was more concerned about was ensuring that lecturers continued their professional development, and he believed that research was just one way of ensuring that this happened. In his view, research had much more of a general impact on a department.

This senior staff member had had a great deal of experience of overseeing the accounting department, and for this reason he was perhaps much more realistic about its research potential than was his colleague who had far less knowledge of the department. However, that colleague made one important suggestion. He asserted that it was very difficult for lecturers to supervise student dissertations unless they themselves had some research experience. This appeared to be a very good point, although the same could be argued, no doubt, about other duties. Generally speaking, new staff were plunged straight into 'teaching', often without any prior experience. They were expected to know how to plan and deliver a lecture, hold a tutorial, set and mark assignments and examination papers, and to supervise dissertations. There can be little doubt that ANY experience can be useful. However, it is by no means clear

why experience may be essential for supervising dissertations, but by implication it was considered to be of less relevance in performing other duties.

Some of the lecturers argued that they did not do any research (at least by their own definition) and therefore they were unable to assess whether research benefited teaching directly. Even so, one lecturer still felt confident enough to be able to assert that there might be some benefit to the students from a research-led approach, even though according to his science-based definition he did not do any research:

> ... I think ... maybe more developing their minds more than their critical faculties... As far as knowledge is concerned I think it is using the subjects to develop their thought processes...

He was asked to clarify what he meant by developing 'their minds' instead of their 'critical faculties' as they appeared to be the same thing. He replied:

> ... I feel that it is mainly to analyse a problem or to try and understand and explain why something is the way it is. Maybe look at alternatives - does it have to be that way? ... It is more to perhaps expand their awareness of how the world ticks or as I know it ticks.

It would appear from this argument (and it was mentioned by two other lecturers) that being involved in research required them to be critical of other researchers' work. Their critical faculties were then used in presenting material to their classes, and they also encouraged their students to be similarly critical before they accepted what they were taught. For most other lecturers, however, the main reasons why their research (which might range from routine lecture preparation to the discovery of new knowledge) had an impact on their teaching were as follows:

1) it provided them with a wider range of additional and up to date material which could then be related more to other disciplines;
2) it gave them personal credibility;
3) it added extra interest and excitement to the job; and
4) it stopped them from becoming bored and stagnating.

While it is probably factually correct that an involvement in research can provide additional material for use in the classroom, there are also other ways of supplementing lecture and tutorial material eg, by encouraging students to read and to critique journal articles and conference papers. The concept of 'up to date' material is somewhat foreign to the discipline of accounting. Accounting is not like some of the physical sciences where within a relatively short period of time existing knowledge may become obsolete. While frequent and significant changes do take place in accounting, they are rarely so significant that in the short term existing knowledge becomes redundant.

Most of the other alleged benefits relate to the personal development and status of lecturers. It appears reasonable to assume that if lecturers themselves are not

interested in their subject, then they are unlikely to interest their students in it. Thus an involvement in research is to be welcomed if it ensures that lecturers do not become bored with their teaching. However, it became clear from the pilot study that not all lecturers needed another interest if they were not to become bored with teaching. Even if they did become bored, there are other activities that may help to alleviate boredom (eg, by writing professional journal articles, or by becoming an examiner for the professional accountancy bodies). It would appear, therefore, that while a sense of self-fulfilment may be an essential ingredient of good teaching, it cannot be claimed that research and research alone provides that ingredient.

This argument might suggest that the Ash interviews have not identified a Factor X inherent in good teaching, and one which could only be gained by being actively involved in research. However, although this was the preliminary conclusion following the completion of the interviews, there was a clue provided by one of the lecturers. This clue only became apparent as more case studies were completed and the results analysed.

Besides having written two text books, one lecturer was also a regular contributor of articles to a number of professional accounting journals and students magazines. He did not claim to be involved in writing about new knowledge, but he had been very successful in dealing with existing knowledge in such a way that it could be easily understood by students and practitioners. Thus what he had to say appeared to be quite significant. In response to a question asking him if he had generated a considerable amount of his own material he replied as follows:

> Yes. In some ways it is a sort of iterative process because a lot of articles come out of the material you have been generating, so you have got material of sorts which are made up from various sources no doubt, and one of the uses of the article is that it focuses the mind to distil that and lay it out more explicitly, the presentation of quantitative aspects of it and so on, and therefore polishes up the end product so that it is better able to be used.

He returned to this theme at a later stage in the interview when he was asked how the material that he generated benefited his teaching:

> My view is that if you go to the effort of generating material especially, as I said earlier, if you are generating material, especially if it is going to be published anywhere it has to be polished, well constructed, well illustrated, and even if it had to be used in an informal way, in overhead transparency slides, which are divorced from the actually published material which is processed differently, that structure must come across in the way that will be perceived by students as well as being well organised and well structured.

In other words, writing articles for publication involves thinking up an idea or developing a theme. The idea or theme has then to be developed and written in a way that makes it readable. The piece has then to be constantly worked and reworked

before it is fit for publication. It involves a combination of qualities such as originality, clarity of mind, persistence, organisational ability, and written communication skills. All in all, the entire process focuses the mind and causes the writer to think clearly and more deeply about the issues in question. The implication here, of course, is that the lecturer's own deep approach to learning is then applied to his/her teaching (Marton and Saljo, 1984)

9.3.6 The indirect impact

As was indicated in Chapter 5, there is a belief that the research experience feeds through into the students' learning experience INDIRECTLY and not directly. This belief appears to revolve around the assertion that the general air of excitement that prevails in a department or an institution where new discoveries are being made communicates itself to the students, and that this then makes them more excited by what they are expected to learn. Thus the proponents of this belief argue that the benefits of research to students come from a culture in which everyone participates, and not from individual lecturers being engaged in research.

This argument may appear a little idealistic, but there might be some truth in it. Someone who is particularly involved in a subject, for example, can often encourage non-participants to take an interest simply because the proponent can make it so interesting. Consequently, the collective example of just a few enthusiastic lecturers in a department may be sufficient to convince students that studying can be both exciting and fun.

Irrespective of whether there is any credibility in the belief, the two senior staff at Ash University appeared to support it, but this was not generally the case with the accounting staff. As one remarked about the department:

> ... there isn't really in the department a research ethos...

Thus it would be difficult for Ash's accounting students to be swept along by an air of excitement as a result of the research work being done by the staff. The staff may talk to each other on a casual basis, they may use some of the articles published by their colleagues, they may sometimes attended departmental staff seminars, but on the whole, they did not appear to exchange many ideas and views about research. A senior lecturer put it this way:

> I'm not aware of what their current work is. There is to me no vehicle within our department, for example, which encourages me and them to become aware of what individual members of staff are doing.

In fact, this lecturer was not quite correct in his assertion that there was no 'vehicle' within his department. It appeared, for example, that for a number of years, the department had mounted a series of staff research seminars (between six and nine times a year) which were addressed by invited guest speakers both from within and from

outside the university. The idea of these seminars was to learn from the experience of other researchers, and for the speakers themselves to test their idea in front of a critical audience.

Nonetheless, it follows that if the staff themselves are not aware of what research in going on in the department, then it is highly unlikely that the students would be any better informed, and hence they would not be able to benefit indirectly from a departmental research culture.

9.4 THE STUDENT INTERVIEWS

The six students who took part in the pilot repertory grid session produced a total of 52 constructs (one of five constructs, one of six, one of eight, two of ten, and one of 13).

A summary of those elements that showed the closest and strongest relationship is shown in Table 9.1. An example of a computerised grid may be found in Appendix 9.1.

TABLE 9.1
ASH UNIVERSITY: MATCHING OF ELEMENTS

ELEMENTS	NUMBER OF MATCHINGS	STRENGTH OF THE RELATION-SHIP
E1 Good accounting teacher E6 Expert accounting teacher	3	1 very strong 2 strong
E1 Good accounting teacher E3 Fairly good accounting teacher E6 Expert accounting teacher	1	Strong
E3 Fairly good accounting teacher E4 Helpful accounting teacher E6 Expert accounting teacher	1	Strong
E4 Helpful accounting teacher E6 Expert accounting teacher	1	Very strong
Total	6	

(Source: Students' constructs)

As explained in Chapter 6 (Section 6.3.3), the computer program matches and groups those elements that show the strongest relationships. The table shows that three of the

students perceive a strong relationship (very strong in one case) to exist between a 'good accounting teacher' and an 'expert accounting teacher'. One student's grid indicated that there was a very strong relationship between an 'expert accounting teacher' and a 'helpful accounting teacher'. Another student rated a 'good accounting teacher', a 'fairly good accounting teacher', and an 'expert accounting teacher' as having a strong relationship, while another one thought that there was a similar relationship between a 'fairly good accounting teacher', a 'helpful accounting teacher', and an 'expert accounting teacher'.

The constructs obtained are, of course, the students' own perceptions of the six accounting teachers whom they think match the given elements. Any interpretation of their constructs, therefore, means that analysts may be building their perceptions on top of the students' perceptions, and that there is a danger that their interpretation may be far from what the students meant or intended.

With this caveat in mind, it is possible to summarise the main qualities which these six students thought were important characteristics of good accounting teaching. The most important characteristic appears to relate preparation and organisation. Students expect staff to be conscientious about preparing material for their classes, and they like it to be presented in a structured and cohesive format ie, point 1 followed by point 2, and so on.

Ash's students rated highly those lecturers who make the subject matter interesting. Unfortunately, their constructs gave few clues as to what they meant by 'interesting'. One student suggested that a good lecturer was one who "makes you want to find out more after his/her lecture", as opposed to one who "makes you want to forget about that subject until the next lecture/tutorial". Another student thought that lecturers could be good if they were "funny" as opposed to being "very serious".

Another quality that students think is important is that lecturers should be interested in and concerned about the students and their progress. They also like lecturers to ask them questions in class (provided that some students are not 'picked' on , as they call it). Similarly, they want to feel free and sufficiently relaxed so as to be able to ask questions without being made to feel foolish.

According to these students, a good lecturer is one who is also approachable. If students want some help they need to know that they will be treated sympathetically, irrespective of whether their problem is to do with work or whether it is more personal.

It is interesting to note that few (if any) of the constructs could be directly related to a lecturer's interest in research, although it would have been surprising if this had been the case, since so few of Ash's accounting staff were active researchers. It is possible that research helps in being better organised, but this is by no means a unique characteristic of an active researcher. The same point may apply to knowledge of the subject. In the pilot study, this requirement only received two mentions ('knows

subject well'; and 'good experience/knowledge of their field of study'), so unless they have evidence to the contrary, perhaps students assume that lecturers are reasonably knowledgeable.

9.5 SUMMARY

The department of accounting at Ash University appears to be typical of a former polytechnic. Besides having its own accounting degree, it is heavily involved in certificate, diploma and professional full time and part time accounting courses, and also on non-accounting courses at both undergraduate and postgraduate level. The class contact hours are high, there are large classes, and the students are assessed partly by on-going coursework and partly by end of semester/academic year formal examinations.

Until about two years ago, the staff had also been expected to take part in 'research and related activities' to underpin (as the CNAA put it) their teaching on undergraduate and postgraduate degree courses. This is still a requirement, but the emphasis has now changed to an involvement in those research and scholarly activities that will eventually lead to publication in refereed journals. Very few of the staff had published any material even in the professional accounting and student press, so the requirement to become engaged in such work will probably be very difficult.

As far as teaching is concerned, the department appears to have been reasonably successful. A high proportion of its accounting graduates have gone into accounting related posts, and many of them have become members of one of the six main professional accounting bodies. The teaching method adopted has largely been 'technique-based' ie, students have been taught to apply current legislative and professional requirements to specific examination questions (often obtained from professional accountancy body past papers). Although such questions can be extremely complex, detailed and technical, they do not normally call for a highly critical appraisal of existing practices. What they do require is for the students to apply their knowledge to what amount to some fairly standardised problems. This method does not encourage them to explore new ideas, and hence enable them to develop their critical faculties.

The technique-based approach to the teaching of accounting as opposed to literature-led teaching probably reflects the personal experiences of the staff at Ash and the pressures that they are under in having to cope with high teaching and administrative loads. This means that they have not had either the time or the inclination to use the academic literature in their teaching, still less to become involved in research themselves.

The pilot study at Ash University proved to be a very useful exercise. The exercise showed that no major changes needed to be made either to the conduct of the staff interviews or to operation of the students' repertory grid sessions, and that only some

minor amendments needed to be made before undertaking the other case studies. The changes made were detailed in Chapter 6 (Section 6.2.4).

The case studies carried out at Cedar, Elm, Oak and Pine Universities respectively are reviewed in the following four chapters, and they each follow a similar structure to the one adopted in this chapter.

CHAPTER 10

CEDAR UNIVERSITY

10.0 INTRODUCTION

The last chapter examined the pilot case study carried out at Ash University. As a result of the experience gained in conducting that case study, it was decided to proceed with a similar exercise in the four other university accounting departments initially selected for investigation. This chapter outlines the study that took place at Cedar University. The three other case studies will be reviewed in subsequent chapters.

This chapter follows the same format as the preceding one. Section 10.1 gives some background information about Cedar University and of its accounting department. Section 10.2 reviews the conduct of the case study. Section 10.3 summarises the results of the interviews with the staff. Section 10.4 outlines the results of the repertory grid session with the students, while Section 10.5 concludes the chapter with an overall summary of its contents.

10.1 THE BACKGROUND

Cedar's origins go back to the nineteenth century, but it only became a former polytechnic in more recent times. Following the enactment of the 1992 Further and Higher Education Acts (Great Britain, 1992a; 1992b) it then opted for university status. Ash and Cedar Universities share a great many similarities. With just over 30 academic staff, Cedar's accounting department is slightly larger than Ash's. It offers an almost identical portfolio of courses (viz, certificate, diploma, degree, and professional courses in accounting, along with a considerable amount of teaching in other departments), and it is also managed on similar lines. An ordinary accounting degree was started in 1974, and it was converted to an honours' degree in 1991.

Until it achieved university status the accounting department was regarded primarily as a teaching department, although again like Ash it had to satisfy the CNAA requirement for its staff to engage in 'research and related activities'. It is probably fair to state that until recently its research activities were minimal. During the six year period 1988 to 1993 inclusive, for example, its staff had 38 publications to their credit, while Ash's staff listed a total of 44 publications (Source: Gee and Gray, 1990; Gray and Helliar, 1992; Gray and Helliar, 1994). In both cases, these publications were mainly in the professional accountancy and student press. Cedar's overall total included one recognisable refereed article, while Ash had two recorded. The staff at Ash have also published a total of six text books.

Cedar has tended to concentrate on building up its consultancy activities, and it has done this with some success, particularly in overseas' markets. The direction of the department is now changing. While it plans to remain primarily a teaching department, it also intends to become more involved in research that will eventually lead to publications in refereed journals. It is beginning to attract staff primarily for their research potential, and during the last two years it has recruited three lecturers who hold PhD's. A few years ago, it would have been almost an absolute requirement for all the staff to hold a professional accountancy qualification, but it is interesting to note that two of the three new recruits do not hold such a qualification.

10.2 THE CONDUCT OF THE CASE STUDY

10.2.1 Introduction

The method adopted in conducting the case study at Cedar was similar to that adopted in the other four universities. Apart from the difficulty in having to explain at the initial interview to the head of department and two of his staff about the project in more detail than was considered desirable, the study proceeded remarkably smoothly.

The head delegated the internal arrangements for the conduct of the case study to the lecturer who was responsible for departmental research, and he arranged most of the interviews. These were conducted largely over an intensive two day period. This was particularly advantageous because it avoided a great deal of extra travelling time and cost. There was also another advantage. It may well have been that the staff had been briefed in some detail about the purpose of the study, and to that extent they may have come along to the interviews with some pre-prepared comments. However, because most of the interviews followed on from each other, there would have been little opportunity for one lecturer to pass on to the next interviewee the type of questions being asked.

Some time after most of the interviews had been held, a request was made to consult any relevant documentation, but this was refused because it was asserted that it was never part of the original agreement. At that stage I sensed a reluctance on the part of the department to co-operate any further, particularly when one of the lecturers present at the initial interview suddenly cancelled an appointment and then thereafter he made it so difficult to contact him that any idea of interviewing him had eventually to be abandoned.

I cannot be certain that my feelings about the reluctance of the department to continue co-operating at that stage of the project were justified. It is possible that word had been passed back to the senior staff, and that they were getting worried about what I was unearthing about the department. Alternatively, it may well have been that some problems had arisen in the university that were nothing to do with me, and the staff were too pre-occupied in dealing with them. On reflection, I believe that the lecturers were getting a little apprehensive, although there was no specific reason why they

should be so. Certainly, I do not think I did anything that unduly upset the department, because some months later I was invited to become one of the department's external examiners.

Fortunately by the time that I came across these minor difficulties, most of the work had been completed, and the only extra data that would have been particularly helpful were some facts about the historical development of the department.

10.2.2 The staff

A total of ten semi-structured interviews were conducted with the staff: one with a senior academic who had a general responsibility for the accounting department, one with the head of department, and eight with those lecturers who taught on the final year of the accounting degree course.

Great care was taken to ascertain at these interviews whether any prior briefing had taken place. I did not come across any specific evidence, except that during the early stages of the interviews the staff appeared to be able to articulate the answers to some difficult questions (eg, 'what is good teaching?') with some remarkable clarity. However, assuming that some of the interviewees had come along with some prepared answers, they soon began to relax. Thereafter, they had no hesitation in expressing their own views with some force and with some vigour.

10.2.3 The students

As explained in Chapter 6 (Section 6.2.2.1), a non-random group of 12 students were interviewed at Cedar, and the session was conducted on same basis as in the other universities. The students formed a rather restless group, and it was difficult to check on their individual progress since they sat in small inaccessible groupings. Nonetheless, once they appreciated what was required they got on with the work reasonably well.

When the completed grids were inspected some hours later, it appeared that a similar problem had arisen as had occurred at Ash: some of the constructs were not very informative eg, 'interesting lecture style' had been contrasted with 'boring presentation'. This was in spite of emphasising in the initial briefing that a further explanation of such descriptions would be helpful. It would have been useful to know, for example, in what way a particular lecturer's style was interesting, and why another lecturer's presentation was boring. Sometimes this could be inferred by reference to the other constructs, but it would have been much more satisfactory to have been able to question the students in more detail.

10.2.4 Documentation

As mentioned in Section 10.2.1, towards the end of the project at Cedar, a request was made to consult any documentation that related to the operation of the accounting

degree course, but this was refused. As a result, some background information about the history and development of accounting at Cedar could not be taken into account when analysing the data. While this was disappointing, it did not have a major impact on the analysis. Ten interviews were conducted with the staff, and 12 students did take part in a repertory grid exercise. This meant that some rich data were obtained. Fortunately the experience gained elsewhere showed that documentary sources were not particularly helpful.

10.3 THE STAFF INTERVIEWS

10.3.1 Introduction

The interviews with the senior academic and the head of department concentrated on the policy of the university in respect of the teaching, research and administrative functions required of the department. The interviews with the staff dealt with their subject specialisms, their teaching and administrative duties, and what interest and involvement they had had in research. As with the pilot case study, five key issues became apparent.

10.3.2. Teaching

The question relating to what was meant by teaching caused some confusion, and it was not something about which most of the interviewees had given much thought. They tended to think about teaching largely in terms of the preparation and delivery of material at lectures and tutorials. When prompted, they also included the setting and marking of assignments and examination papers. The importance of being available and helpful to students was stressed by six out of the ten interviewees.

10.3.3 Good teaching

The definition of teaching inevitably led on to the question of what was good teaching. When the senior academic was asked whether he could define it, he laughed and said "no", but he did add that he thought it was something to do with getting the concepts, facts, and points across. He did not think that there was any one definition, and he believed that it would vary from one course to another. It was also interesting to note that when the head of department was asked the same question he responded in a similar fashion to Ash's head: neither of them provided a definition. Instead, they gave a long explanation of how, from their point of view, it was difficult to judge what was meant by good teaching.

The lecturers were more forthcoming. One felt that it required teachers to draw on their own work experience, to know their material, and to be prepared for their classes. They also had to be approachable. Another lecturer echoed these points, although he also stressed that he was a finance specialist and not an accountant, and that he had only been in teaching for just over a year. The criteria he suggested were as follows:

1) Knowledge of the subject: the teacher should be up to date with the latest developments.

2) Communication skills: teachers should be able to communicate their knowledge in such a way that it could be understood, that it came across, and that it was clear that the teachers were enthusiastic about what they were doing.

3) Approachability: the students should feel confident enough about the reaction of their teachers so that they felt free to consult them about any problems that they might have.

A more experienced lecturer argued that it depended upon the level of the course. Thus at the lower levels (as he called them) it involved:

> ... putting ideas across clearly in a summary form in a way which will stimulate the students to do further work for themselves.

At a higher level it required:

> ... raising questions - that you are getting the students to think ... to assess critically, them to raise questions, them to realise that sometimes there are no right or wrong answers.

It is also interesting to note that these comments come from a lecturer who was one of the few active researchers in the department.

The question of getting material over to the students so that they can not only understand it, but also that they were prepared to challenge it, was stressed by another lecturer who wanted to become more involved in research. Like most of her colleagues, she too emphasised the need for establishing a good rapport with the students.

It was not only the researchers in the department, however, who gave similar definitions of good teaching: approachability, communication skills, enjoyable, preparation, and understanding were words that were frequently reiterated.

10.3.4 Research

There was little disagreement at Cedar about the definition of research, even though, according to the senior academic, the university had not adopted a formal definition. Indeed, he went further and suggested that the university was not particularly concerned about what it meant, provided that there was some measurable output and that it underpinned the teaching. Almost without exception, however, the other interviewees regarded research as being broadly the pursuit of new ideas, knowledge or theory.

The head of department went much further than his senior colleague, and he suggested that the measurable output was expected to come from publications in refereed journals. He emphasised, however, that he did not expect everyone in his department to do research (he thought only in terms of a small group of three or four people), but he did expect everyone to become involved in 'scholarly activity' which he defined as:

> ... keeping up with the subject and reading up and keeping abreast.

One lecturer who was not involved with final year accounting degree work but who published regular articles in the professional and student press (he was presumably chosen for the interview for this reason, even though he did not teach on the final year of the accounting degree) was very anxious to point out the practical aspects of accounting research:

> Looking into areas of practical application of accountancy rather than the esoteric, theoretical, theological thinking around the subject area.

By adopting the definition suggested by most of the staff at Cedar, only five of them appeared to be engaged in research. Of the five active researchers, two (both with PhD's) had been in post for less than two years, another lecturer was working on a PhD, a senior member of the department had a verifiable research record, and the fifth (after a long teaching career) was beginning to develop one or two research ideas.

It is clear, therefore, that as was suggested at the beginning of this chapter, Cedar has did not have much of a research tradition, and this should be borne in mind when considering the views of the staff regarding the impact of research on teaching.

10.3.5 The direct impact

As only three of the staff had some research and teaching experience, the interviewees' views on the direct (and also on the indirect) impact of research on teaching were not generally based on their own personal experience. The senior academic (who was an accountant and a former head of the accounting department) suggested that it would be difficult for him to know what were the benefits, as he was not carrying out research, and he was not managing a department. The head of department only THOUGHT that to some extent research must impinge on the teaching process.

The lack of research experience in this department means that it might be best to refer in some detail to the one lecturer who had some considerable research and teaching experience. He saw the benefits that research brought to teaching as follows:

> I think it brings (apart from just using material) ... a much sharper focus: I think you can put forward something much more convincingly. I think you say to students things like 'well when you look at this it is not as simple as it appeared'. I think it gives me much more confidence and hopefully it gives the students a

sharper interest as well. They can actually get an appreciation that these are live issues. That they are not unproblematic, but yes, here is something he is doing and he can hopefully be a bit enthusiastic about it.

When asked what would be lacking from his teaching if he were not involved in teaching he stated quite categorically that the missing ingredient would be "enthusiasm".

The various main points suggested in these interviews about the direct impact of research on teaching may be summarised as follows:

1) the provision of additional material;
2) the use of up to date material;
3) greater credibility for the lecturer;
4) lecturers become much more enthusiastic about, excited and interested in their teaching; and
5) a critical perspective is added to the teaching process.

10.3.6 The indirect impact

As so little research had been previously undertaken in the department, it was difficult to see how the students at Cedar could possibly have benefited from studying in a RESEARCH environment. The senior academic did not respond to a question in this area, and the head of department did not know whether there was anything in the argument. From one other lecturer there was a suggestion that it helped with dissertation work (it is not clear why this was considered to be an indirect benefit). The other lecturers did not give much support to the indirect benefit argument, either because they were not aware of what other lecturers were doing (thus confirming an absence of a research culture in the department) or because it was considered irrelevant in respect of their own teaching.

The conclusion arising from these interviews, therefore, is that there were neither any clues given nor any other evidence produced to suggest that research might provide an indirect teaching benefit.

10.4 THE STUDENT INTERVIEWS

The 12 students involved in the repertory grid exercise produced a combined total of 121 constructs. Two students managed six contructs each; one produced seven; one eight; one nine; two 10 each; one 11; three 13 each; and one 15. An example of a completed grid is shown in Appendix 10.1.

When the nine elements were matched, the strongest relationships between elements arising from each of the 12 students' grids were as shown in Table 10.1.

TABLE 10.1
CEDAR UNIVERSITY: MATCHING OF ELEMENTS

ELEMENTS	NUMBER OF MATCHINGS	STRENGTH OF THE RELATION-SHIP
E5 Off-putting accounting teacher E8 Poor other subject teacher	4	1 identical; 2 very strong; 1 strong
E2 Poor accounting teacher E5 Off-putting accounting teacher	2	Very strong
E6 Expert accounting teacher E9 Helpful other subject teacher	2	Strong
E1 Good accounting teacher E4 Helpful accounting teacher	1	Strong
E1 Good accounting teacher E6 Expert accounting teacher	1	Identical
E1 Good accounting teacher E7 Good other subject teacher	1	Very strong
E4 Helpful accounting teacher E9 Helpful other subject teacher	1	Very strong
Total	12	

(Source: Students' constructs)

As can seen from Table 10.1, four out of the 12 students perceived that there was either a strong, a very strong relationship or an identical relationship between an 'off-putting accounting teacher' and a 'poor teacher in another subject'. Two students thought that there was a very strong relationship between 'poor' and 'off-putting accounting teachers'. Another two students regarded an 'expert accounting teacher' and a' helpful other subject teacher' as having a very strong relationship. One student established a strong relationship between 'good' and 'helpful accounting teachers', one an identical relationship between 'good 'and 'expert accounting teachers', one a very strong relationship between 'good accounting teachers' and 'good teachers in other subjects', and one a similar relationship between 'helpful accounting teachers' and 'helpful teachers in other subjects'.

The most significant feature about these results is that six out of the 12 students agreed about poor and off-putting teachers. In the other case studies, it was the expert, good, fairly good and helpful teachers where the strongest relationships were established, and not between poor and off-putting teachers. This would indicate that at Cedar it was the POORER teachers that were foremost in the minds of at least half of the group, rather than the good teachers. An inspection of the six grids shows a whole catalogue of teaching faults: inexperience, lack of preparation, boring presentation, monotonous

delivery, unrealistic expectations of the students, and unhelpful when approached. Clearly, the overwhelming impression of these students is that some teachers appeared to be so poor that they counteracted any impressions that the students may have had of some good teachers.

The grids produced very little evidence that an involvement in research was an important perception. Prompting students about the possible research interests of their lecturers resulted in five students adding six extra constructs. These were as follows:

1) Experienced on what they are talking about in real life. Relatively no experience in the real world outside university

2) Research experience
3) No research experience

4) Giving out material
5) Not giving material

6) Preference due to research. No
7) Yes

8) Research interests
9) Lectures only + the odd consultancy

10) Interested in research
11) Lecturing pays the bills.

Thus research did not enter very much into these and the other seven students' perceptions about their teachers. As can be seen from the above list, there is also some indication that they were not certain about what research was or what a lecturer's involvement might be. The five main areas that DID appear to be important were as follows:

1) Stimulation of interest: the students expect the lecturers to make the classes interesting.

2) Helpfulness: students expect lecturers to be available, to help them with any problems that they may have, to be approachable, and to be friendly.

3) Preparation and organisation: they expect that the material should be well prepared before hand, and it should be well structured and logically presented.

4) Student progress: the students expect the lecturer to be concerned about their progress and to treat them all equally.

5) Knowledge: here the students expect their lecturers to have a good basic knowledge of their subject area, and to relate it to their real life experiences.

These requirements were very similar to those of Ash, except in Cedar's case knowledge appeared to be more important than having interactive sessions.

10.5 SUMMARY

In many respects the investigation carried out at Cedar University was the least satisfactory of all the five case studies undertaken. This may be because the senior staff in the department were clearly sceptical about the study, and they had made their views known to their colleagues. However, they did agree to co-operate with the project, and they did arrange the interviews for me. In fact, the interviews proceeded remarkably smoothly, and if there was some briefing before hand, it did not have any noticeable effect on the views expressed by the lecturers. At a late stage in the study, the department might have been having second thoughts about whether it should have taken part in the project, since a senior member did effectively refuse to be interviewed, and I was not allowed to see any documentation. However, such refusals may have been more to do with internal university problems, and much less to do with what I had been investigating.

Fortunately, notwithstanding these minor difficulties, enough significant data were obtained from the ten staff interviews and the 12 repertory grids completed by the students. The staff generally agreed about the wide nature of their teaching duties, and they appeared to support the idea that an important element of good teaching involved a critical and analytical input. They tended to define research much more narrowly than did the staff at Ash, but only one of the interviewees had much research and teaching experience. The rest had had either some research experience and very little teaching experience, or a great deal of teaching experience and practically no involvement in research.

This feature of the department mirrored its history. Until the last two or three years, it was primarily a large, busy teaching department, and research was not a major aspect of its activities. The department was then (and to a large extent still is) much more involved in consultancy work overseas. It has now begun to change direction, and it is expected that perhaps only some three to four members of the department (about one tenth of its total complement) will be actively engaged in research ie, in work of an original nature that will lead to publication in refereed journals. It is interesting to note that in order to implement this policy, the department has recently recruited three staff holding a PhD (one since the interviews were completed), but only one of them is a professionally qualified accountant. Furthermore, the one member of the department who was an experienced researcher/teacher had also less than five years' service at Cedar.

All of this means that most of the views expressed by Cedar's staff about research and teaching were not based on personal experience. Even so, the interviewees were able to identify some direct benefits that research could give to teaching viz, the availability of additional up to date material, and more interest and credibility for the lecturer. The one experienced researcher/teacher was anxious to stress the main benefit of literature-led teaching which he thought helped to develop their critical faculties.

The students had their own ideas of what makes a good teacher. It did not appear to relate very much to the involvement staff had in research, but then this would have been difficult, since most of the accounting staff who had taught them had not been involved in research. However, they had the opportunity of contrasting their accounting teachers with teachers of other subjects, but again there was no indication that research was a significant factor in distinguishing the good teachers from the bad teachers, irrespective of the subject.

It may well be that any benefits that research activities that do feed through into the teaching process cannot be recognised by students. In just the same way that they are not normally in a position to know whether lecturers are particularly knowledgeable about their subject (they generally assume that this is the case unless they experience the contrary), so they may be unaware of the effect research can have on a lecturer's personal and continuing development.

This last point could not be tested at Cedar, since few of the lecturers had much research experience. It follows that the students could not have benefited indirectly from working in a research-based environment because this was not present at Cedar. As will be seen in the next chapter, this was in marked contrast to the accounting department at Elm University.

CHAPTER 11

ELM UNIVERSITY

11.0 INTRODUCTION

In the last chapter, Cedar University was seen to be struggling to shake off its polytechnic past and to become more research orientated. This chapter outlines the investigation carried out at Elm University. Like Cedar, Elm is also attempting to increase its research profile but from an already significant base.

The chapter is structured on the same basis as the previous two chapters. Section 11.1 gives some background information about Elm University in general and the department of accounting in particular. Section 11.2 reviews the procedure adopted in conducting the case study. Section 11.3 outlines the results of the interviews with the accounting staff. Section 11.4 examines the students' repertory grids, and Section 11.5 contains a summary of the chapter.

11.1 THE BACKGROUND

Elm is a small university founded in this century. It is located on the edge of an ancient and historic city. Precise details of the university which would enable it to be identified will not be disclosed, because of the need to preserve the confidentiality of the participants who took part in the case study. For the same reason, any documentation quoted or referred to will also not be referenced.

Accounting did not form part of Elm's original curricula, but it was introduced shortly after the university's foundation. During the first three years it formed part of the department of economics, but a separate department of accounting was then established. It was another six years before the first professor of accounting was appointed. The department has now a complement of some 16 academic staff members (including three professors). It runs an undergraduate accounting degree course (which commenced at the time that the department was formed), and the staff teach accounting on other undergraduate and postgraduate courses throughout the university. Unlike Ash and Cedar Universities, it does not offer any certificate or diploma, or any professional accounting courses.

Elm is not currently regarded as one of the major research universities, but its ultimate aim is to put itself in the top quartile of United Kingdom research institutions. This means that all departments in the university are expected to improve their research output, and all of them have been given an indication of what they are expected to achieve. The department of accounting is no exception, and by the time of the next research ratings' exercise in March 1996 (HEFC et al, 1994), it has to ensure that

virtually all of its staff will have achieved a national reputation for research, while some of them will be expected to have achieved an international reputation.

The university is not placing all the emphasis on research, however, and much effort is also being made to improve the teaching performance of the staff. Indeed, its mission statement aims towards undertaking high quality teaching and research. Consequently, the university's plan envisages that all lecturing staff should be expected to be both good teachers AND good researchers. The main method of measuring research output is based on the receipt of research grants and contract income, but the plan does not give any indication of how teaching quality is to be measured. It simply calls for a systematic study of how to maintain and to enhance teaching quality.

The students also are expected to play a part in this monitoring process. Thus they are expected to complete a regular course evaluation questionnaire. The questionnaire is issued to each student at the end of the course. A copy of the questionnaire is shown in Appendix 11.1. It consists of some 20 questions ranging from 'the lecturer stimulates students to think independently' to 'the course outline clearly defined the subject covered in the course'. The importance of the questionnaire is stressed in some guidance notes issued to the accounting students:

> It is the policy of the university that course evaluation questionnaires should be issued at the end of each course unit. They are scrutinised by the head of department and are used to help the staff of the department in ensuring that the courses have clear educational objectives, meet high academic standards, and use teaching methods appropriate to those objectives and standards.

The accounting department also monitors the content and quality of its courses very closely. The views of the students are welcomed, and regular meetings are held with sample groups (including class representatives). About six students are also asked to complete a formal questionnaire, and they then meet with a senior member of the department to discuss the issues. I was allowed to have only a very quick look at some of the responses, perhaps because there were some very blunt comments about one or two of the lecturers. Most of the comments appeared to deal mainly with the DELIVERY of lectures, for example, there were problems over voice production, the pace of the lecture, and the use of an overhead projector.

The department does attempt to do something about the problems raised eg, the head of department discusses the issues raised with those of his staff who appear to be having problems, and a senior departmental member may sit in lecturers' classes. However, if the problems still cannot be resolved, the staff development officer may be called in to help.

Elm University in general and the department of accounting in particular would appear to have a good student reporting-back procedure. The students' comments are obviously taken very seriously, although the problems are not always resolved to their satisfaction. This may not always be possible, of course, because they may arise from

unrealistic expectations, or because the issues go beyond the responsibilities of the department.

The position over research and teaching at Elm is, therefore, particularly interesting. The university regards them as being of equal importance, but not all accounting lecturers necessarily see it this way.

11.2 THE CONDUCT OF THE CASE STUDY

11.2.1 Introduction

Elm University was identified as being suitable for selection because it is one of the 'older' universities, it has an established accounting department, and the department has a growing reputation for its research.

The head of department immediately agreed to allow his department to take part in the project when he was first contacted, provided that his staff also approved. He promised that he would urge them to co-operate, and that he would arrange the necessary interviews with the students. He was more doubtful about the documentation that I would want to consult, but this point was not pressed at the initial interview with him.

11.2.2 The staff

For the reasons outlined in Chapter 6 (section 6.2.1.1), it was decided to interview only those members of the department who taught on the final year of the accounting degree course. In the case of Elm, this included all the staff except for just two lecturers, but another two other lecturers informed the head of department that they did not wish to take part. This meant that 11 of Elm's staff were interviewed, along with the head of department and one senior academic who had some overall faculty responsibility for the department.

The interviews were conducted with the staff over a number of weeks during the spring of 1994, and they proved to be particularly helpful and informative in providing some answers that related to the main research questions and hypotheses.

11.2.3 The students

The head of department took responsibility for selecting a random sample of eight final year accounting students to take part in a repertory grid session. Unfortunately, most of the students were not willing to take part, since by the time that a session could be arranged they felt that they were too busy preparing for their final year examinations and arranging interviews with prospective employers. Consequently, as explained in Chapter 6 (Section 6.2.2.2), the repertory grid session had to be conducted on a postal basis. The response was somewhat disappointing. Although four replies were

received, only two grids had been fully completed, and it was clear that the students had not understand that ALL the elements had to be rated for ALL of the constructs.

The instructions given to the students obviously were not clear enough, and the experience does show the disadvantage of not being able to explain the procedures on a face-to-face basis. The same problem of not understanding that all constructs should be rated for all elements arose in some of the group sessions, but it was then possible to give additional guidance to the students .

The results obtained from Elm's students are clearly somewhat limited, although they have been used wherever possible in the overall analysis.

11.2.4 Documentation

As indicated in Section 11.2.1, Elm's head of department was reluctant to let me consult any information that he regarded as being confidential. Nonetheless, some of the department's files were made available, and they have proved useful in giving some background information about the work of the department.

11.3 THE STAFF INTERVIEWS

11.3.1 Introduction

The university documentation consulted made it quite clear that all staff were expected to teach and to research. It was obvious from the 11 interviews conducted with the lecturers that this had caused some resentment, particularly among those lecturers who had been in the department for some time, and who felt that their contribution given to teaching was undervalued.

11.3.2 Teaching

There was very little disagreement among the staff about the nature of their teaching duties. They saw their main tasks as being the preparation and delivery of material in the form of lectures, tutorials, and seminars, and the setting and marking of assignments and examination papers. Unless they were prompted, assistance to students did not feature highly in their list of duties. Indeed, one lecturer obviously resented having to deal with student problems, possibly because it was so time-consuming. She responded as follows:

> I regret I have those duties given to me to perform, but I don't actually see it as a main role course.

Coming from a new member of the department, this comment was a little puzzling since the university regards such duties as being very important. As the senior

academic responsible for the department had remarked when he was asked whether an advisory role could be considered to be part of teaching:

> No - well yes, but yes and no. Yes because that is an important aspect of teaching, but why no because in this university every member of staff now compulsorarily has to be an adviser of studies and each member of staff is allocated up to 20 students and twice a year at least they must help them register in an official way - this takes place in September and February each year. So that if someone claims that they were advisers of students that would particularly be regarded as part of their essential duties anyway.

Another lecturer was quite enthusiastic about his advisory role. When asked whether his teaching role was much more than just appearing in front of students:

> I certainly do and the department requires this because there are office hours specified ... .

The perception of what lecturers think of as being their teaching duties is important because it determines what they think of as 'good teaching'.

11.3.3 Good teaching

Like most of the interviewees in all of the universities visited, the definition of 'good teaching' caused a problem for Elm's senior academic:

> That's a very difficult question, as anybody who has ever taught knows that is a very difficult thing to pin down. It ranges from people who can stand up in front of a class of students and talk about difficult concepts and add value in a way that text books and computer software can't .... .

After stressing once again how difficult it was to define, he added:

> ... someone who is clearly conscientious, puts a lot of effort into support for their students in the sense, mainly in the sense of documentation, gives students time... .

The head of department was a little clearer:

> If we are trying to identify good teaching I think it would be related to a process of learning by students where the lecturer creates the opportunity for the student to achieve certain learning objectives and the lecturer is seen as a facilitator of the learning process, but again I know that sounds fairly vague, but that involves both provision of the relevant information that the student needs and also being able to explain technical aspects and conceptual aspects of the subject in a way that the average student ought to be capable of learning and also to generate enthusiasm in their subject and to provide the opportunity basically for the student to want to learn.

One lecturer was extremely cautious in answering the question. She argued that it depended upon whether one wanted to turn out a good accountant or whether the purpose was to give the student a good university education (it was not clear why the two should be in conflict). She then went on to remark:

> My view would be I would interpret my role as being given a good broad education and in that sense I think you have to have a lot of knowledge basically, you have to have an enquiring mind, you have to yourself enjoy finding out new things and discovering new things and you have to be able to pass on an enthusiasm for knowledge for its own sake to the students.

Some interviewees objected to the word 'good' being inserted in the question, because they believed that the qualities of a good teacher applied to all disciplines.

One lecturer thought that it was an impossible question to answer, but that it had something to do with being in command of the subject, and communication and interaction with the students. The importance of communication was emphasised yet again by another lecturer:

> I think that a good teacher is someone who can communicate well and can communicate at whatever level the student is operating at, and the role of the teacher, as I see it, is to raise that level as slowly and as painlessly as it takes to get them to the object where you want them to go to.

Not all the responses were so brief or so clear. After some hesitation, one lecturer (who was more interested in teaching than in research) thought that a good teacher was one who encouraged the students, and who was able to make the course enjoyable, interesting, and stimulating. Another lecturer just regarded it simply as a form of acting: noticing, watching and responding to an audience, while yet another thought it was a matter of meeting the course objectives - of being able to put it over to the students. When asked what qualities were needed 'to put it over', she stated that practical experience was most important.

One of the most experienced lecturers interviewed echoed in part this point. He summarised the requirements under three broad headings:

1) the material must be relevant to the students' needs as prospective accountants;
2) the presentation must be clear, well organised, and reasonably paced; and
3) the organisation of lectures and tutorials must be closely inter- linked.

A long-standing lecturer in the department was also able to summarise the requirements very briefly:

> ... the teacher himself has to be very well informed on the subject. I think if you are teaching something which is not something you are comfortable with, it very

> quickly shows... I think scholarship is an important part of a lecturer's work and that they must be up to date, must be actively involved in the kinds of things they are talking about.

He went on to express his worries that lecturers were getting further and further away from the practical aspects of the subject. He did not think that it was possible to be a good accounting teacher unless contact had been maintained with industry (presumably the same could be said of commerce, government, and private practice work).

One of his colleagues (who had a PhD but not a professional accountancy qualification) emphasised that great importance was given in the department to technique-based teaching:

> I think people who drill it into the students would be good accounting teachers. People who make it - who package it and make it sort of seem comparatively easily. ... I think that someone who teaches the techniques and teaches them well is seen as good teacher - almost spoon feeds them.

The same question was put to another lecturer who also had a PhD and a professional accountancy qualification. His classes involved teaching mainly accounting techniques rather than accounting principles, and he gave one of the longest and most comprehensive responses received in the entire project. A highly summarised version of his views is as follows:

> I think first of all there are certain personalities including the ability to be self-critical, who I think would be analytical about what they are doing, being able to empathise with students... A certain acting ability is also required... I think you have got to be prepared to change, you have got to be prepared to learn. You have got to be prepared to be self critical... I think there are various values which you ... find within a good teacher: a certain generosity of spirit... I would try and find a way of determining how this guy's mind goes. What's the missing link? Why can't he see it? ... You must actually believe that students are important, that teaching is an essential element of the job... You have got to realise there is considerable preparation ... and that if you are not spending an incredible amount of time learning about how to teach then you will likely never make it as a good teacher. You have got to be prepared to spend time investing in teaching development, perhaps going on courses...

These extracts from his response (he also added other requirements, such as highly developed personal, managerial and organisation skills, the ability to delegate, and the ability to keep control), give a flavour of this lecturer's strong commitment to teaching. Indeed, he had even more to add:

> I think to sum up really, I believe a good teacher holds deeply held convictions about what he is trying to build and why it's important, and it truly is important to him that this is done to the very best of his ability. I think continually making the

> effort to improve because that is always a better way of doing what you think is that desire to keep it moving in that direction of getting better.

This lecturer was probably the most intense of all the interviewees about his teaching (whether at Elm or elsewhere), and few others were able to match his passion. Certainly one of his colleagues (who was interviewed on the same day) was much briefer about the definition of good accounting teaching:

> I suppose that must fall into two parts - a general part anywhere. I would have thought that was a necessary and sufficient condition and I suppose short circuit it by saying a good accounting teacher with sufficient knowledge of and experience of accounting, to be able to convey that subject well. Of the two, I suppose I would say it was better to be a good teacher - good teacher would be of primary importance, the greater knowledge of accountancy would not necessarily make the better teacher.

There are several themes that arise from all of these definitions and explanations of what makes a good teacher. Personality traits such as enthusiasm, excitement, and keenness are considered important, as well as a knowledge of the subject, the ability to communicate it and to instil a critical perspective. Many of these qualities are intermixed, and it could be that lecturers who enjoy their work may also be more conscientious in preparing for their classes.

11.3.4 Research

The staff were much more in agreement about what was meant by 'research'. The senior academic believed that 'research' should involve 'adding value'. By that he meant adding to the existing knowledge of what was known about a particular subject area. He believed that the assessment of 'added value' should be by peer review, and he did not necessarily accept that just because an article was published in a refereed journal, that it then met his definition of research.

This additional restriction of what was meant by research appeared to be contrary to the view of the head of department. He said that a broad definition of research was adopted. It was measured in terms of outputs, so that it could either be 'research' (ie, identifying new information), or 'scholarship' (ie, putting together the body of existing knowledge and trying to present it in a different light). He stated that output was measured in terms of the different types of publications, such as journal articles. Journal articles were also categorised, so that a 'category one' journal, for example, would be one that accepted refereed articles. Success in being awarded research grants, and the number of research students supervised were also taken into account.

The staff generally agreed with their head of department's definition. As one experienced researcher put it:

> It's trying to incrementally advance knowledge ... a particular way in which knowledge advances... it can be identifying new areas to look at. It's teaching existing knowledge whether that be theories, models, methods. To look at problems in a sensible way... .

This was put in an slightly different way by another lecturer who wanted to emphasise that research should be practical:

> Research is always raising questions but hasn't been either thought or answered before. Which might have a practical application ... which should have a practical application. Why should you be asking questions which have no relevance?

This was put much more simply by a senior member of the department:

> I think that I would define it as being work that leads to a contribution to knowledge in a particular area.

This lecturer was keen to point out that this must be NEW knowledge, as he did not see much point in regurgitating what had already been written or had been done. The phrase 'contribution to knowledge' was a phrase often used by the lecturers when they were asked to define research, as the following extract illustrates:

> Well, I don't know - trying to find out ideas and play about with. To try and enlighten. To try to make a contribution to knowledge.

Those lecturers who had a scientific background were much more wary in trying to define ACCOUNTING research. As one remarked:

> This is a very complicated issue for me... it's work at the frontiers. It's work that hasn't been turned over before. It's results that have meaning. It's papers that people are waiting to read: that sort of area where what you are doing matters, hasn't been discussed before and is brand new, very original work.

When she applied these ideas to accounting, she found that:

> ... what comes under the heading of research doesn't meet that criteria at all. What I see going on as being called research tends to be discussion and assessment and what have you of facts that are already known.

As a result of her dissatisfaction of the 'research' going on in the department, she decided not to take part in it. What she did was to provide what she called 'technical input' (ie, mainly computer work) into other lecturers' research that was aimed at publishing papers. That way, she argued:

> ... the department is happy, the university is happy and I am doing research. To my mind, I am not doing research.

Another lecturer explained that he 'got out of' chemistry, largely because his research was only of interest "to about six people" and he wanted his work to be of some relevance to the real world. He defined research as:

> ... adding new knowledge about something which is relevant to the business community but which is also academically rigorous...

Those lecturers who considered themselves to be primarily teachers were obviously concerned about the direction that the department was taking. As one lecturer remarked, when asked what was meant by 'research':

> Oh well, in 14 years I've never managed to work that out.

Another preferred to define it much more widely than did the department:

> I think many of us in the department take a much wider view of research and some of my colleagues, for example, don't believe it has necessarily anything to do with publication - that it is simply scholarship, reading up and keeping up to date.

Another of his colleagues with similar experience agreed:

> I would define research ... as 'organised study'.

He then went on:

> The two perceived defects of such a definition fail to pick up the modern obsession with publication as opposed to research, and the failure to distinguish between, I think, in the words of Lord Joseph, but perhaps more commonly referred to as the distinction between scholarship that all university academics would accept an obligation *ex officio* almost to pursue as opposed to extending the boundaries of knowledge, not seen to be an inherent necessity.

Remarks such as the above illustrate the tension in the department between those who saw themselves primarily as researchers and those who thought of themselves mainly as teacher/scholars. Teacher/scholars clearly resented being driven down the research route at the expense of their teaching, especially when they found it difficult to see the relevance of the research work being done in the department.

11.3.5 The direct impact

The senior academic argued that the direct benefit to students of lecturers being involved in research arose because the lecturers were able to speak from first-hand experience. He believed that research gave 'insights into teaching'. Furthermore, "they were trying to inculcate SKILLS into their customers", that is:

> ...how people look at the world, how they evaluate what they see and how they act on that evaluation.

In his view, it was possible to get that across better if lecturers were involved in research. When he was asked whether there was, therefore, a 'Factor X' which was exclusive to research and which had a beneficial effect on teaching, he conceded that he did not think so. He stated that:

> I do believe that there are people who can read technical papers or not so technical and re-jiggle the work in such a way that they illuminate it in a better way than perhaps the original articles and books that they read.

He did think, however, that lecturers who were capable of this process "on average" were also involved in research.

A very senior member of the department thought that research had several beneficial effects: it helped to filter the attitude of enquiry, it provided examples, it encouraged the students to think about ideas, and it gave them an enthusiasm for the subject. Nonetheless, he conceded that he was not sure if there was a link between research and good teaching. Another senior member agreed:

> I wouldn't go so far as to say that you would need to be involved in research to be a reasonably good teacher. I wouldn't go that far. I think that if you are an involved researcher you can provide something extra...

He was asked whether he could define that 'something extra', and in reply (like many other interviewees), he used the word 'insights', but he also thought that if lecturers had been in teaching for a long time, then an involvement in research stopped them from becoming 'boring'.

Another very active lecturer argued that research was the driving force behind her work and without it she would be much less enthusiastic and therefore a much poorer lecturer. This was a point echoed by several other lecturers, while another highly active researcher frankly admitted that he preferred research and administration to teaching. In his case he did not think that there were many benefits that research brought to teaching because "the teaching is just sort of drilled into them". What he appeared to mean by this was that his teaching involved exploring ideas in accounting, and on occasions this meant "going off the tangent". He thought that the department did not want this type of teaching, as it preferred the students to be well drilled in the mechanics of various accounting practices.

One interviewee (who regarded himself more as a teacher than as a researcher), stated that his research provided him with some practical examples. This was a point that was frequently raised. Other lecturers did not think that their research particularly helped their teaching in this or any other respect.

One lecturer thought that teaching benefited research, and not research that benefited teaching. As he put it:

> I really do believe that students at universities should be taught to think more widely than simply to learn how to do double entry book-keeping or whatever, and there is this indefinable difference which really is due to the fact that we are trying to find out new ideas and trying to be creative...

He went on to argue that:

> .. the kind of person you would expect to be a good teacher is somebody who has an enthusiasm for the subject and an enquiring mind. Having an enquiring mind and you are actually reading published articles. It almost follows that you are saying 'that's an interesting idea' and you should be developing other ideas and saying 'well, I wonder if you can carry bit forward' and you are bound to be getting an enthusiasm for doing some kind of research. If time allows you to do it, I think a good person and a good enquiring mind is bound to say, 'well, I would love to do a study on that and find out more about it'.

This argument can be expressed as follows:

1) good teachers have enquiring minds;
2) someone with an enquiring mind will want to find out more;
3) someone who wants to find out more, will do some research;
4) thus good teachers do research.

Research would appear to be merely a demonstrable by-product of an enquiring mind, and if this view is valid, the belief about research being a vital ingredient of good teaching is refuted. Thereafter, lecturers could be expected to do some research because it provides some evidence of an enquiring mind, and few lecturers would want to argue that they did not have an enquiring mind (as opposed to having a closed one). It would then be reasonable to ask them to provide some evidence that they did have an enquiring mind, and that a demonstrative involvement in research would normally be sufficient for this purpose.

11.3.6 The indirect impact

There was very little support for the belief that departmental research had an indirect impact on the way that students learned. Indeed, when this question was put to one of the most prolific researchers in the department his reply was "pass". Another lecturer who had considerable experience of teaching accounting in another university stated quite categorically that she had never been aware of such an impact either at Elm or anywhere else.

If there was some support for the idea at all, it was usually expressed with some doubt and with some heavy qualifications, even among the keenest researchers. It was

interesting to find, therefore, that one of the lecturers (who had more of an interest in teaching) felt sure that students did benefit from being in a research orientated department, although he did not think that the students themselves would be aware of it. This lecturer was the same one who also believed that teachers should have enquiring minds and that those with enquiring minds did some research (which he defined fairly widely). It seems reasonable to assume that the students would not necessarily be aware that their lecturers had enquiring minds in just the same way that they would perhaps not able to judge whether lecturers were particularly knowledgeable.

It would appear that if students do benefit from studying in a general research environment, the benefits arise from several largely unquantifiable and intangible characteristics that are present in at least some of the staff in a particular department. Thus it is even more questionable whether they benefit indirectly from being in a institutional research environment because the relationship is even further removed from their every day experience.

11.4 THE STUDENT INTERVIEWS

As explained in Section 11.2.3, only two students at Elm completed a repertory grid, although another two students returned partially completed ones. Wherever possible, these have been build into the overall analysis. However, with such a poor response from Elm, its results do not mean very much on their own, and it is not very helpful to comment upon them in any detail. An example of one of the fully completed and computerised grids may be found in Appendix 11.2.

The two fully completed grids (consisting of five and 14 constructs respectively) indicated that the closest relations were as follows:

1) between an 'expert accounting teacher' and a 'helpful teacher in another subject' (where there was a very strong relationship); and
2) between a 'good accounting teacher' and a 'helpful teacher in another subject' (where there was a strong relationship).

The two other grids produced five and 11 constructs each, making a total of 35 constructs for Elm.

The major characteristics that the Elm students looked for in assessing good teaching were:

1) clarity and understanding;
2) knowledge of the subject matter; and
3) the stimulation of interest in the subject.

Most of the other characteristics mentioned (such as the usefulness of teaching aids and methods, the rapport staff had with the students, and availability and helpfulness) were considered of equal importance.

11.5 SUMMARY

Elm is a small modern university. While it is not one of the UK's major universities, it aims to enhance substantially its position in any league table of British universities. The university has set out its overall goal clearly: this is to engage in high quality teaching and research. Although Elm's department of accounting has a strong national record for its research, it is expected to improve its rating during the 1996 Research Ratings' Exercise (HEFC et al, 1994). In line with the university's policy, it also aims to become an excellent teaching department. These departmental objectives mean that the staff are expected both to teach and to research. As the head of the accounting department pointed out, the department was not biased towards research: research was simply regarded as being an important component of its work.

This was not the way, however, that it was seen by many lecturers in the department, especially those who regarded themselves primarily as teachers rather than as researchers. They believed that the emphasis was being placed on research, and that most of the merit and promotional rewards went to those who published in academic journals. They were not at all convinced that such work had any direct impact on teaching.

The definition of teaching tended to be fairly narrowly interpreted. It encompassed the preparation and delivery of material to classes, and the assessment and examination of students. It was only when the interviewees were prompted, that attending to students' problems was thought of as being part of their teaching duties.

Most staff appeared to take their teaching duties very seriously. This may partly be because there was a formal monitoring procedure of their performance, and that this took place regularly. Thus the subsequent investigations that might have ensued if there were too many student complaints could have caused considerable embarrassment to the members of staff concerned, so it was in their own interest to try to improve their teaching.

As was generally found throughout the entire project, staff had difficulty in defining 'good teaching', but the ideas revolved round whether the teacher could provide an interesting, enjoyable, exciting and questioning environment in which students could learn. Other factors that were considered almost as important included: the knowledge and experience of the lecturer, the content of the lectures and tutorials, and the ability to make the subject understandable.

Elm's staff were fairly clear about what the department meant by research. Broadly, this was the search for new knowledge or an interpretation of existing knowledge.

Some of them would have liked to have included scholarship in the definition (irrespective of whether it led to publication). The main method of measuring research output was by counting the number of articles published (especially in refereed journals). This measure meant that scholarship was acceptable provided that the results were published in academic journals (some of which do take work that is more akin to scholarship). The main point here is that the department did not accept that detailed reading beyond the routine preparation required for lectures and tutorials counted as 'scholarship' unless it was also published.

Since the university regarded teaching and research as two separate activities it was not surprising to find that the accounting staff did not make much of an attempt to justify their research in terms of the impact that it had on their teaching. They could point to some apparent benefits, such as it helped them to maintain their interest and enthusiasm for teaching, but generally they did not accept the belief that active research necessarily led to good teaching.

The most significant idea that was put forward at Elm came from one of the more senior members of the department who did not consider himself to be a researcher (except in a very broad sense). He believed that a good teacher was someone who had an enquiring mind, and someone who had an enquiring mind would want to question what they were teaching. This would then lead them to do research, but research was more of a by-product of good teaching rather than a cause of it. He believed that it was important for a teacher to have an enquiring mind, because there were no right or wrong answers in accounting, and doubts should be raised in the minds of the students. Teachers who had enquiring minds were more likely to encourage students to think for themselves, and he saw this as the primary purpose of a university education.

While this was a very interesting idea, it did seem to assume that research flowed naturally from the teaching process rather than the other way round. This was clearly not always the case, because at Elm some of the department's most active researchers could barely tolerate the teaching that they had to do. It appeared that a university teaching job merely enabled them to do what they really wanted, which was to do research. It is probably true that those teachers who have enquiring minds will question events and issues, but it does not necessarily follow that they will want to find out the answers for themselves. It may also be the case that some lecturers are good at doing both research and teaching.

There did not seem much (if any) evidence at Elm to support the notion that students benefited indirectly from studying in a research environment, and most lecturers did not accept the idea.

It was very disappointing to receive only two completed repertory grids from Elm's students, and not too much can be read into them, although they have been included in the overall analysis.

The case study carried out at Elm University was both fascinating and useful. It showed the pressures and tensions that can arise when a reasonably successful department is asked to do more, especially when some of the more senior members of the department object to the direction that it is taking. However, while there were clearly some unresolved problems, the demands placed on the staff were not as severe as the ones facing their colleagues at Oak University. The next chapter shows that if there were any unsung heroes and heroines that came out of this study, then they could be found at Oak University.

CHAPTER 12

OAK UNIVERSITY

12.0 INTRODUCTION

This chapter reviews the case study undertaken at Oak University. As with all the other case studies, it is not proposed to provide any details about the university which would enable the participants to be identified.

The structure of the chapter is similar to that adopted in the previous three chapters. Section 12.1 provides a brief history of the university in general and the department of accounting in particular. Section 12.2 examines the conduct of the case study. Section 12.3 outlines the results of the interviews with the staff. Section 12.4 reviews the students' repertory grids, and Section 12.5 provides a summary of the case study.

12.1 THE BACKGROUND

Oak University is a new university, although its origins go back to the last century. Like both Ash and Cedar it has taken advantage of the 1992 legislation allowing it to opt for university status (HMSO, 1992a; 1992b). It is situated in the middle of a large city, mainly on one site, with some smaller premises away from the main buildings. In terms of student numbers, Oak is one of the smallest universities in the United Kingdom.

Accounting was introduced into Oak's syllabus shortly after the end of the First World War. In the 1950's it began to promote professional accountancy courses, and by the 1970's it was offering a full-time Higher National Diploma (HND) course in accounting. In 1978 it introduced a CNAA ordinary undergraduate accounting degree, and more recently, an honours' degree.

For a number of years, accounting was based in an accounting and economics department, but it is now a separate department in its own right. Its present courses include both a full-time honours' degree and an HND in accounting, but unlike many of the former polytechnics it does not offer any professional accountancy courses. As is the case with accounting lecturers elsewhere, the staff also teach on a wide range of undergraduate and postgraduate courses throughout the university.

The current department of accounting is relatively small. It has a complement of about 14 full-time lecturers ie, just under half that of either Ash or Cedar. Students numbers have increased substantially in recent years as Oak has sought to attract more students in order to justify its university status, and this has meant that the annual class contact hours of the staff are somewhat high for a department offering an honours' degree.

The head of department allocates about 450 class contact hours per year to each member of his department, although some remission is given to those lecturers who undertake administrative duties. Like many of the former polytechnics whose degrees were validated by CNAA, the course and student administrative arrangements appear extremely burdensome, and this work absorbs a great deal of staff time.

Growing student numbers also mean much time is taken up setting and marking a large number of formal assignments, and examination scripts during each semester. The recent adoption of a semester system involved a great deal of planning and preparation, and this also added to the administrative duties of the staff.

There is no doubt that with only 14 members in the department and with two large full-time courses to run, the staff were somewhat over-stretched. High class contact hours involving both undergraduate and postgraduate courses, a considerable amount of assessment and examination work, cumbersome administrative procedures (including the attendance at numerous committees and working parties) all combine to make this department the busiest of all the university accounting departments that were visited.

It is to the staff's credit that they all seemed so extremely cheerful, and although they had to work long hours, they did appear to enjoy their work. It goes without saying, however, that hardly any of them had any time to do any research, even though considerable pressure was being put upon them by the senior academics in the university to do so. Perhaps as a result of the overall teaching and administrative workload 'research' has to be defined very widely, otherwise it might be difficult for the university to claim that it had much of a record. Indeed, as far as accounting is concerned, the university would probably be pleased if the staff were able to publish anything at all, quite unlike the position at Elm where the objective was to publish in 'category one' journals.

12.2 THE CONDUCT OF THE CASE STUDY

12.2.1 Introduction

Following an informal approach to the head of department, permission was readily and willingly granted to use Oak as a case study (albeit after he had sought the agreement of his staff and a senior academic responsible for the department). No objections were raised, and the head of department took it upon himself to make the administrative arrangements for the conduct of the case study.

12.2.2 The staff

As explained in Chapter 6 (Section 6.2.1.1), the interviews with the staff were restricted to those who taught on the final year of the accounting degree course. There were five such staff, so along with the head himself plus two senior academics, a

total of eight staff were eventually interviewed. All of the interviews took place over a number of weeks during the spring term of 1994. The interviews were tape recorded, no interviewee objected to a recorded interview, and on no occasion was a request made for the tape recorder to be switched off. In addition, some brief notes were taken during each interview.

12.2.3 The students

The head of department arranged for a random sample of eight final year accounting students to take part in a repertory grid session, and all eight students came along at the pre-arranged time. The procedure adopted was identical to that used in the other case studies. The students worked very conscientiously, and they appeared to want to spend more time on the project than the allotted one hour. Indeed, they were so keen, that there was time to ask them to re-assess their constructs to make sure that they were as clear as they could be.

12.2.4 Documentation

Few restrictions were placed on any documentation that I asked to see. However, the material that I did consult was not of very great help, except in providing some background information. There were very few references in the Course Committee Minutes or the Faculty Board Minutes to research or teaching. Research was obviously a matter for discussion on a number of occasions. In 1989 it had caused some concern, but very little appeared to have been done about it, so much so that when the honours' degree in accounting came to be validated, research was not even mentioned. It is possible that the departmental record was considered along with a number of other disciplines, and that these tended to have a stronger research record. As it was the COURSE that was being approved for honours' degree purposes, it is possible that the other subjects managed to cover any weaknesses on the accounting side.

The overall impression gained from consulting the course and departmental documentation was such that research appeared to be viewed more as a means of staff development rather than a vital ingredient of teaching, although the two could be inter-mixed. This impression was confirmed later when one of the senior academics was interviewed. He suggested that lecturers needed to do more than just teach and do administration as there was a need to make sure that there was always something "in the bank" (as he put it).

12.3 THE STAFF INTERVIEWS

12.3.1 Introduction

The eight interviews with the staff followed the same procedure as the staff interviews elsewhere. The interviews usually began by asking the lecturers something about their

teaching and administrative duties. This procedure not only helped the interviewee to relax, but it also resulted in a great deal of background information being provided about the university and the department. There was occasionally a problem, however, when some of the interviewees became so enthusiastic about describing their teaching that it was difficult to get them to talk about anything else.

12.3.2 Teaching

All interviewees were asked to define or to describe what they thought was meant by a 'teacher' or 'teaching' in relation to higher education. It was considered essential to draw out the meaning of the terms so that it then would be possible to relate it to 'good' teaching.

There were two main themes that came out of the ideas expressed by the Oak staff. One was the transmission of information and knowledge to students, and the other was to activate the students' enthusiasm, interest and motivation in the subject. The staff saw that the main teaching method for advancing these themes was through lectures, tutorials and workshops. They also accepted that the work included the setting and marking of assignments and examination paper (this was a particular problem at Oak because of the growth in student numbers and a relatively small staff to handle them). It was interesting to note that although the department operated a formal pastoral care system (one lecturer stated that normally he had 28 students to see every other week), unless they were prompted, the staff did not place a great deal of emphasis on pastoral duties. This may have been because it was so obvious a duty (rather like preparing handouts for classes) that it was taken for granted.

12.3.3 Good teaching

When one of the senior academics was asked what he thought was meant by good teaching, he responded by stating that:

> I am becoming more and more convinced that if we set the aims and objectives of courses or modules nowadays then what I am looking at in a good teacher is somebody who ensures that all willing students achieve those aims and objectives within their first attempt, and that this has been achieved with some enjoyment on the students' behalf.

This is perhaps true, but no doubt it does rather beg the question of how the course aims and objectives are achieved.

The other senior academic was a little more specific about the characteristics of a good teacher. He argued that the university was looking for staff who were academically and professionally qualified, and who could communicate and empathise with students. He also thought that lecturers should have intellectual ability, understand their subject, be able to think on their feet in a logical and analytical way, and be 'hard-workers'.

By contrast a very senior member of the department thought that it was almost impossible to know what were the characteristics of a good accounting teacher. He did suggest, however, that the term might apply to someone who had made strenuous efforts to keep up to date, who had given considerable thought to the relevance and delivery of the material, who had looked ahead to potential future developments, and who had encouraged students to question the existing framework.

This last point is particular interesting, because it suggests that accounting teaching should go beyond the mere teaching of existing practice and techniques (although the techniques can sometimes be very complex). This point was also mentioned by one of two lecturers in the department who wanted to publish in refereed journals and who might, therefore, have been more research-minded. He argued that as well as being able to teach basic accounting, a good teacher was one who was also open to new ideas. He thought that there was a danger that accounting could be seen as a static discipline, that it was too professionally orientated, and that after a certain stage, there was not much to learn.

The other potential researcher in the department thought that good teaching involved a mixture of qualities, such as attempting to impart knowledge, trying to make the students enthusiastic, having a concern for the students, and making them feel that the teacher was interested in them as a person. She was very much against the idea that good teachers were necessarily the ones who told jokes, or who gave students a detailed account of their private lives.

Three other lecturers in the department (who considered themselves more as teachers than as researchers) gave mixed responses. One said it would depend upon whether there had been a lot of complaints about his teaching (apparently this was not the case). Another described it in terms of conveying interest and enthusiasm for the subject to the student, and who can "get the message across". The third one stressed the importance of having experience of "the work-place", but he believed that enthusiasm was also a vital factor.

The word 'enthusiasm' was frequently mentioned as an integral element of good teaching in all of the case studies. If it is an important factor, then it will be necessary to determine whether an involvement in research (and research alone) creates an enthusiasm for teaching, or whether it is possible to be an enthusiastic teacher without ever having been involved in research. As it happened, all of the staff interviewed at Oak appeared to be highly enthusiastic teachers, but only two of them claimed to be researchers.

In summary, the views of the staff at Oak about being a good teacher suggest that there are four main factors: enthusiasm, a questioning outlook, knowledge of the subject, and an ability to make it comprehensible.

12.3.4 Research

As indicated in Section 12.1, Oak's accounting research record is not strong. While two of the staff were attempting to do some research, their success was relatively modest, because like the rest of the department, they had some very heavy teaching and administrative commitments. It was not surprising, therefore, to find that the university classified almost anything beyond teaching and administration as 'research', although that definition was undergoing some amendment.

As the university's mission statement put it, the primary aim was to:

> ... provide a high quality learning and scholarly environment for its students.

It recognised that in order to fulfil that aim, the pursuit of high quality research was a core activity. However, a draft 'Research Policy' document (shown to me in confidence) did not give a precise definition of research. All it stated was that:

> ... research entails a broad spectrum of activities influenced by the nature of individual disciplines or programme areas.

It followed that the staff were also likely to define 'research' in such broad terms.

One of the senior academics (a statistician) gave almost the classic definition of research:

> One would be looking at the development of either new knowledge ... new methodologies for ... treating old knowledge and I would count that as research. I would count scholarship as reading up other people's research, because that is the difference. One is writing it - doing the work -collating the work, and the other is reading up about it, keeping yourself abreast of the leading edge, but not at the leading edge.

The other senior academic (another statistician) gave what had come to be almost a standard response:

> Research., Oh! gosh, is one of those things that we find ... I think that you can come up with lots of words about 'pushing back the frontiers of knowledge etc. etc.'. Historians can talk about re-synthesising or re-cycling...

After some deviation, he then continued:

> ... so I am not trying to evade the question. I think the question is a very elusive one, and really is down to each area to define what 'it' means by 'research'.

There was similar hesitation from the accountants. As one of the senior members remarked, "that's a very interesting question", but after some prompting he went on to suggest that research meant work that would lead to some form of publication. The department did not specify any particular outlet, and after being pressed again, he

admitted that research really meant something that was outside the normal type of class contact work. The two departmental researchers also gave slightly conflicting and ambivalent responses:

> Well, it's defined differently. In higher education you could say that the older universities have a view of what research is and such a view could be that research is not just publications, it's not writing a book on one particular area, it is looking for articles being published in refereed journals....

The other researcher confirmed that the definition of research at Oak had varied considerably over the years. She said that it had ranged from pure academic research to consultancy and short course work. She then began to review what lecturers in other departments at Oak thought about 'accounting' research: they appeared to think that there was no such thing. Thereafter her response became somewhat confused, but she ended by stating:

> ... applied research, consultancy, you name it, it's all part of research.

This particular lecturer found it difficult to articulate what she meant by research. In fairness to her, however, it is worth noting that she had recently completed a master's degree programme. This was somewhat surprising. Notwithstanding the heavy workload in the department, the university had been able to find sufficient resources to allow both the two potential researchers a year's full time secondment (on separate occasions) to read for a higher degree. She herself had also managed to publish several refereed articles on top of her very heavy departmental commitments. Furthermore, as will be seen later, this particular lecturer had some very firm ideas on what impact research had on teaching.

The other three interviewees all gave a similar answer to the question about research. One lecturer (with 25 years' service in the department) remarked that he was not sure because "they kept changing the goal posts". However, his understanding was that an interesting topic was found, the subject was read up, the problem was investigated, and the results then analysed (his explanation was expressed in much more basic terms than this summary would indicate). One of his colleagues went beyond this explanation. He suggested that the results had also to be published in books and magazines, or in some other documentary form. Another lecturer was able to distinguish between what he called "primary" research, ie, "... looking to a problem which exists ... and requires investigating", and the kind of research that he did every day in preparing for classes. He had a point: it is very difficult to keep up to date with all the legal and professional requirements that affect his main subjects of auditing and taxation.

The type of research expected to be undertaken by the accounting lecturers at Oak was clearly defined fairly widely. In broad terms, it appeared to be anything beyond routine teaching and administrative work. This meant that the constant updating of class material on (say) taxation (both in terms of content and understanding) would not normally be classified as 'research', while the holding of a seminar in another university

(perhaps using the same updated taxation material) would be acceptable. Nonetheless, all the staff recognised that in higher education, the only definition that really mattered was work that led to publication in refereed journals. Until the ordinary class contact time and course administration was substantially reduced, it appeared highly unlikely that very many of Oak's accounting staff would be in a position to undertake that type of research.

12.3.5 The direct impact

Given the very wide definition of research adopted at Oak, it was illuminating to see why 'research' was considered to be an important activity. The draft 'research policy' statement (referred to in Section 12.3.4) argued that research was vital to the life of the university life, and that it was central to the provision of a stimulating learning environment for all staff and students. The main reasons listed, insofar as the impact research was assumed to have on teaching, were as follows:

1) it is a means of fostering a spirit of enquiry;
2) it enables staff to develop confidently and competently;
3) it helps them maintain a high level of enthusiasm and commitment to their subject;
4) it enables them to contribute at the forefront of knowledge and impart this spirit to the students;
5) it helps in curriculum development;
6) it is a valuable source of teaching materials; and
7) it provides a broad insight into the students' studies by enabling them to be aware of and interact with research teams.

It is not surprising to find that the senior academics at Oak echoed some of these sentiments, since they both had had some input into the document. One argued that the impact of research on teaching related to bringing the students right up to date, and in creating a sense of enthusiasm and excitement about the discipline. The other referred to the policy statement, and he emphasised the points about keeping the courses up to date, in stimulating the students by reference to new developments, and being excited by them.

A senior member of the accounting department appeared to agree with these benefits. He believed that research enhanced the culture of the department, and it also helped to market its courses.

The views of the two researchers in the department were particularly useful. One put it this way:

> I think that research leads teaching. It's not that if one is a teacher of accounts one has got to do some research. I think it's a case of you do the research, and from that flows a certain attitude, ethos, stimulus, which is then effective in your teaching.

When he was asked how research had changed his approach, he thought that his teaching was much tighter, by which he meant that the ideas that he was putting across had been subject to a much more rigorous foundation ie, his analysis was much more rigorous. His colleague agreed with this concept, although she admitted that she used very little of her own research in her teaching. She then went on to argue at great length why her involvement in research strengthened her teaching. She began as follows:

> ... only by doing research yourself ... can you begin to take an interest, and even understand other people's research.

She believed that this was so because it was possible to:

> ... critically review and assess ... because you understand the problems. You understand ... where accounting is going, what we should be trying to do, how we can develop the accounting discipline. Academically, because you have done some research, you are much tighter, you can see things easier, you can see the flaws, you can see where things are missing ... that people should have ... you have not considered this aspect, have you not considered the next aspect?.

In other words, she felt that her research had made her become much more critical of both her own and other people's work. She was then asked how this critical approach benefited her students:

> I know myself if I am writing something, I am much more ...critical of what I write, and I look at each word much more clearly in a sentence.

It was still not clear how this was of direct benefit to the students, and a great many more direct questions had to be put to her before she eventually put forward the following explanation:

> I have found one thing, and I think that it doesn't happen if people don't do research. I believe that students in an honours' year should not just be reading text books - they should be reading articles, they should be reading publications. Now I think if the lecturing staff do not read current articles, current research themselves, they are not asking the students to read it.

This was gradually getting much closer to the point. She felt that students lost out because:

> I think they are reading stuff that are old hat. I don't think they question what is going on at the moment. They accept what you tell them, and that's it. They presume that - some students ... don't think of accounting as being developed or growing or changing. ... if they don't read about what happening with people's ideas and how to develop accounting, they won't change and they are the ones

> who are going to be or are hopefully develop the accounting profession in the future...

In summary, the general view at Oak about the involvement of staff in research appears to be that research can be of some direct benefit to the students: it can provide additional material for use in lectures and tutorials, it may help to retain the lecturers' interest and enthusiasm for their teaching, it is possible that it gives the students a wider perspective of the material being used, and it may train them to be much more critical of the material presented to them.

12.3.6 The indirect impact

There was little evidence obtained at Oak to support the belief that students benefit indirectly from departmental or institutional research. Since little research was going on in the accounting department, it was somewhat astonishing, therefore, that one of the senior academics asserted the following:

> I don't think I have yet to see really good degree and honours' degree level teaching going on where research is missing from the environment.

This would imply that Oak's own accounting degree was not very good, although it is possible that by the environment he meant for the institution as a whole, and not just in respect of one department.

It was left to the lecturer who was so enthusiastic about the impact research had had on her teaching to come up with a possible reason why there may also be an indirect impact. She had found that literature-led teaching did not work in isolation. The students reacted very adversely if they have been used to one form of teaching, and then at a late stage in their course, only a few lecturers adopted a different approach. She argued that if (say) a literature-led method was attempted, it would only work if it were adopted by all (or most of) the lecturers in the teaching team. Students then benefited indirectly from a course philosophy that was based on requiring a critical appraisal of the literature.

12.4 THE STUDENT INTERVIEWS

As mentioned in Section 12.2.3, contrary to expectations all eight randomly selected students at Oak came to the repertory grid session. They were the most diligent of all the groups taking part in such sessions, and between them they produced a total of 93 constructs (one of 14; three of 12; three of 11; and one of 10). An example of a computerised grid based on data from one of Oak's students may be found in Appendix 12.1.

The strongest relationships established between different types of teachers as perceived by individual students are summarised in Table 12.1.

TABLE 12.1
OAK UNIVERSITY: MATCHING OF ELEMENTS

ELEMENTS	NUMBER OF MATCHINGS	STRENGTH OF THE RELATION-SHIP
E3 Fairly good accounting teacher E6 Expert accounting teacher	2	Very strong
E6 Expert accounting teacher E7 Good teacher in another subject	2	Very strong
E1 Good accounting teacher E4 Helpful accounting teacher	1	Strong
E1 Good accounting teacher E6 Expert accounting teacher	1	Strong
E1 Good accounting teacher E7 Good teacher in another subject	1	Very strong
E7 Good teacher in another subject E9 Helpful teacher in another subject	1	Very strong
Total	8	

(Source: Students' constructs)

As can be seen from Table 12.1, the perceptions of these students are of good teachers, and not of poor ones (as was the case at Cedar). 'Expert', 'good', 'fairly good', and 'helpful' accounting teachers all feature in different combinations in the grids, with four of the grids relating to teacher in other subjects. This would indicate that there are no strong perceived differences between different disciplines.

As far as the constructs are concerned, the following characteristics (in order of importance) appear to go towards making a good teacher:

Characteristic

1 Rapport with students
2= Stimulation of interest in the subject
2=. Preparation and organisation of the class material
4= Knowledge of the subject matter
4= Availability and helpfulness

There was little indication that an involvement in research featured in the students' perceptions of what makes a good teacher, and only two constructs appeared to relate to research, one of which had been inserted after the students had been prompted. This was not surprising, because only two of the accounting staff could have been

regarded as researchers. Assuming that the students knew about their involvement in research, they would not have been able to base their constructs on much evidence. The same point would appear to be true of their perceptions of teachers in other subjects, because there were little perceived differences between disciplines. The conclusion must be that :

Either: that the staff are not generally involved in research;
or : the students were not aware of the staff's involvement of it
or : if they were, they did not consider it to be relevant.

12.5 SUMMARY

Oak is a small new university. It has expanded its student numbers rapidly over the last few years, and there has been a particular demand for places on its accounting courses. The department of accounting has a relatively small establishment, and it clearly has had some difficulty in coping with an increasing number of students. This has resulted in more class contact time, more assignment and examination papers to mark, and more students requiring pastoral and professional care. In addition, the university operates some detailed administrative procedures, and these also result in a great deal of staff time being taken up in attending meetings and sitting on working parties. The university has also recently introduced a module and semester structure, and this again has absorbed even more staff time.

Like all universities, Oak has long recognised the need for its staff to be involved in 'research', although when it offered CNAA degrees, it was sufficient for the lecturers to be involved in 'related activities'. Now that it is a university, a much tighter definition of research has been adopted. The department of accounting has been caught up in this change, but along with normal teaching and administrative duties, the staff were struggling to keep up to date with changes in legal and professional requirements. This had left them little time or energy to become involved in research. There was no doubt that some of them would have liked to have done some research, but only two members of the department had been moderately successful.

The two researchers in the department had been fortunate in being granted a period of secondment in order to pursue a full-time master's degree course, and this had provided them with some material that they were able to publish. Once they were back in the department, however, they had found it difficult to continue with their research. It was noticeable that both of them had some very firm ideas of the advantages of literature-led teaching. One of them admitted that although she had tried to teach the final year accounting students by using a literature-led approach, it had not been a happy experience. It appeared that the students resisted anything that was novel. She thought, therefore, that good teaching did not depend entirely on a lecturer's individual involvement in research, but also whether other lecturers on the same course were similarly involved. In such circumstances, she believed that students benefited both directly and indirectly by a department's involvement in research.

The repertory grid session with the students went particularly well, but there was little in their constructs to suggest that research played an important part in what they perceived to be a 'good' teacher. This was hardly surprising, since few of their accounting lecturers were engaged in research. It is not known whether their teachers in other subjects were also largely non-researchers, but this is possible because research was also not a feature of the students' perceptions of good teachers of other subjects.

I left Oak University somewhat daunted by the work-load that the staff had to carry, but at the same time greatly encouraged by their obvious love of teaching. It is also worth noting that judging from the way that they reacted during the repertory grid session, the students also appeared to be enthusiastic and interested in what they were doing.

The next chapter reviews the case study undertaken at Pine University. The contrast with Oak was remarkable. While Oak was a hive of activity, Pine proved to be a haven of peace.

CHAPTER 13

PINE UNIVERSITY

13.0 INTRODUCTION

This chapter reviews the case study undertaken at Pine University. The contrast between Oak and Pine Universities was quite significant. Whereas the lecturers at Oak were obviously overworked, the staff at Pine gave the appearance of being entirely at ease with themselves and with their work.

The chapter is divided into five main sections. Section 13.1 reviews the background to the case study. Section 13.2 explains how it was conducted. Section 13.3 outlines the results of the interviews with the staff, while Section 13.4 deals with the students' repertory grid session. Section 13.5 contains a summary of the chapter.

13.1 THE BACKGROUND

Pine is an old university. It was founded many decades ago, and it has a world-wide reputation for its research. The university is large, and it occupies a number of sites in one of the country's major cities.

The department of accounting is one of the oldest in the country. It is a small one, having only about ten full-time members of staff, and in order to cope with the work-load it has to rely on a number of part-time specialist lecturers. There does not appear to be any difficulty in recruiting such staff. The university has such a high reputation that the most eminent of practising accountants seem only too willing to devote a few hours a week to teaching at the university. Sometimes these specialists are awarded the title of 'Professor' and this gives them additional prestige among what is a very tight professional community.

The accounting department is unusual in that it does not operate a degree course of its own. Instead, it is offered as a major subject on a business studies' degree course run by another department. This is enormously advantageous for the accounting department because it means that the staff can concentrate on teaching and research without having to spend a great deal of time on administrative duties, such as the recruitment of students, the organisation and preparation of timetables, the allocation of rooms, the arrangements for course work and examinations, and the pastoral care of students. In addition, the staff have far fewer meetings and boards of studies to attend. Their time can almost exclusively be given to research and teaching. If the class contact hours ever look like becoming excessive or there is no one available to teach a particular specialism, then outside help can always be called upon.

The head of department was not sure of the average class contact hours of his staff, but he thought that it was somewhere between 120 and 160 hours per year. These hours, however, included supervision time for PhD work. In all the other universities visited, supervision time for dissertations and theses was not normally included in the calculation of class contact time. When the staff were asked the same question about their own hours they also were not sure (it appeared to vary between 30 and 100). This indicated that the level of class contact hours was low enough to be of no real concern to them. The contrast with a new university such as Oak was remarkable: not only had Oak's staff far higher class contact hours (up to 450 per year), but all of them had some very heavy administrative duties.

The difference between Pine and Oak, (or for that matter, Pine and Ash, or Pine and Cedar) was that in return for minimum teaching and administrative duties virtually all of Pine's staff were expected to be actively engaged in research. The staff did this very successfully: the department had one of the best research records in the United Kingdom. However, it did not see itself as being particularly successful because it did not perform as well as many other departments in the university. Thus it is expected to achieve even better results in the 1996 Research Ratings' Exercise (HEFC et al, 1994).

This would suggest that the department was under considerable pressure to improve its performance, but this was certainly not obvious to the casual visitor. The staff appeared to be unharassed and totally self-assured. They were aware that they worked in one of the best universities in the country, they enjoyed their work, and they knew that they were good at it. It was also pleasing to observe that there was no sign of arrogance. The staff just got on with they had to do, largely untroubled, it must be said, by onerous teaching and administrative commitments, and certainly without the need to attend constant meetings which seem to be such a major feature of life in the new universities.

13.2 THE CONDUCT OF THE CASE STUDY

13.2.1 Introduction

After the nature of the study had been explained to the head of department, he immediately agreed that his department would be willing in principle to take part in the project. He confirmed this a short while later, after he had consulted his colleagues. This was considered a major break-through, because there were not many accounting departments in the United Kingdom that had Pine's research record, and it might have been difficult to find another department with as good a research record that was willing to take part. In fact, the head of department gave enormous support and encouragement throughout the entire conduct of the case study, and it was largely due to his personal intervention that it proceeded so smoothly.

13.2.2 The staff

Interviews were arranged with a senior academic in the university who had overall responsibility for the accounting department, the head of department, and six departmental members who taught accounting on the final year of a business studies' degree. The six lecturers included two part-time staff. One of these lecturers was a partner in a large firm of chartered accountants, and the other one was a professor in another university.

The interviews took place in the spring of 1994. They were all tape recorded, and no one either objected to being recording or asked for the recorder to be switched off at any time. While some brief notes were taken during the interviews, these were not very detailed because of the need to concentrate on what was being said. In two cases the tapes had to be supplemented by notes because the interviews had recorded very badly, mainly because the lecturers concerned spoke very indistinctly. One of these interviewees was also difficult to understand, and the recording is punctuated with interruptions as I tried to interpret his meaning, only to be corrected time and time again. It is clear that I had little idea what he was talking about, and I was left wondering whether his students had similar difficulties.

13.2.3 The students

The head of department was not able to arrange a random sample of eight students, so two non-random selected sessions with four students in each group were eventually held. After a great deal of close questioning, both groups of students got down to completing their grids. They then worked very quietly and very diligently.

13.2.4 Documentation

The head of department was prepared to allow me to consult whatever documentation I wished to see, but there was little available. This was partly because the department did not run its own degree course (which meant that it had few records of its own), and partly because Pine University tries to minimise its administrative procedures. I was informed, for example, that the Course Board of Studies only met about once every five years! By contrast, in the newer universities such boards meet at least three or four times a year, and if staff teach on (say) three or four degree courses, they could easily be attending about 16 board meetings per year plus the various module committees, boards, and special meetings that are called from time-to-time.

Nonetheless I was able to consult some course review notes, and they contained some interesting points; for example:

> Another item of some concern is the low level of interest found in some cases by a reasonable minority of students. Some modification and experimentation with teaching methods is probably called for in these instances.

It was also indicated that Pine had similar problems in the teaching of accounting as did the newer universities:

> It appears that some students remain unconvinced of the value of studying accounting theory, history of the development of accounting practice, and the economic and social significance of their chosen subject. For some the subject is defined in purely technical/computational terms, and it would seem that a university degree in accounting is likened more to training than an education.

Some of the final year students, however, did not seem to agree:

> The abandonment of rote learning in favour of a more critical and analytical approach has caused me to think deeply on issues of the use and abuse of accounting.

Another student stated that:

> At last university is what it's meant to be. These honours courses have sought a critical multi-disciplinary approach to study which is essential if one isn't to get bogged down into technicalities.

This did not happen in every instance:

> Of the three course (s), ... accounting is the most dry and technical and suffers the most from interesting reading (sic). Let's have some controversy ... !

Another student disagreed:

> After ... years of boredom studying accountancy I have enjoyed my ... (final) year. For the first time the courses have been stimulating, demanding thought and not just rote learning.

It is interesting that although the staff had indicated that the students prefer a technique-based form of teaching, the students did not necessarily agree. Some students appeared to be quite stimulated by having to think for themselves. Thus while a literature-led approach to teaching had run into difficulties at Oak (see Chapter 12, Section 12.3.6), at Pine it appeared to be much more successful.

13.3 THE STAFF INTERVIEWS

13.3.1 Introduction

Eight interviews were conducted with the staff at Pine (including the two lecturers who had part-time appointments). All of the full-time lecturers are highly experienced researchers and teachers, and most of them are extremely well known in their field. As with the other four case studies, five main issues became apparent: the delineation of

teaching duties; the definition of research; the direct benefits that research brings to teaching; and the indirect impact of research on the students' learning experience.

13.3.2 Teaching

At Pine, teaching duties tended to be defined as the delivery of lectures, the holding of tutorials, the setting and marking of assignments and examination papers, and the supervision of dissertations. Dealing with student problems (particularly ones related to the course or the subject) did not immediately come to mind unless the interviewees were prompted, but this was also a feature of the interviews conducted in the other universities. However, it appeared to be even further from the minds of Pine lecturers, and there were very few references relating to either the professional or the pastoral care given to students.

The senior academic explained why this was the case when he was asked if dealing with student queries formed part of a lecturer's duties:

> Not necessarily because in this university ... we do have directors of studies, and these are appointed from the lecturing staff to look specifically or deal specifically with student issues and queries on financial, emotional, domestic - whatever problem that they have.

This is quite an important point. It means that staff have even more time to do research because they do not have either to administer a course, or to deal with all types of student queries. There is a danger in this, of course, because as they may not be fully aware of student difficulties, their teaching material may not be altogether suitable for the students.

13.3.3 Good teaching

If teaching duties are defined in rather a restricted sense, then the definition of GOOD teaching may also be narrowly interpreted. This was generally the case at Pine, good teaching being thought of mainly in terms of class room performance. As had been experienced elsewhere, the interviewees found it a difficult question to answer. The senior academic, for example, mused about the question for some minutes before eventually responding as follows:

> ... in a general sense, I would say enthusiasm: I would say a person has to be enthusiastic at whatever level they are teaching.

A senior member of the department thought that there were a number of attributes: the level of material presented had to be at "university level", meaning that it had to be of a high standard, and it had to include the latest ideas. The second important attribute was "communication". The material had to be clearly presented (almost to the point of being a form of entertainment) so that the students appreciated and understood it. Another senior member thought that it varied between audiences, depending upon

whether it was (say) a first year undergraduate class or an MBA group of part-time students. After commenting in some detail on the problems in dealing with postgraduate students, he then came to the following conclusion:

> Someone who can bring people to a certain standard of accounts' preparation, but at the same time, make them appreciate how these figures reflect the key business decisions and therefore how they interpret the accounts ...

It was interesting to note that he related his response both to the preparation of accounts (which might be regarded as more of a technical operation) and an understanding of them (in other words, a more critical perspective), but he then went on to remark:

> ... we look for someone who is understandable, clear, who obviously to the students has a good grasp and knowledge of the subject and someone who can enthuse the students, who can ... go away in appreciation that accounting doesn't stand on its own.

One less experienced lecturer (who considered herself more of a researcher) agreed with these sentiments. She thought that apart from having a good sound grasp of the subject, confidence and enthusiasm were the most important factors. By contrast one of her junior colleagues placed quite a strong emphasis on approachability (rarely mentioned at Pine), although he also thought a vital factor was the careful structuring of material.

13.3.4 Research

It was anticipated that staff in a department which has such a high reputation for its research would have no difficulty in defining what was meant by research. This did not turn out to be the case. The senior academic set the scene:

> ... by research we normally think of someone who is developing new ideas, contributing to knowledge, and is publishing that material in accessible journals, books or papers.

Thereafter, it did not appear to be very clear what was meant by research.

When a senior member of the department was asked how the DEPARTMENT defined research, he stated that there was no formal definition. As he put it:

> I would think that emerges from staff members, reading and gaining ideas as they go along and from talking to more experienced members of staff..

Another senior member agreed that he would also define the term loosely, but if the object was to count for research assessment purposes then it had to be along the following lines:

> ... empirical, it probably has to use some fairly sophisticated statistics or it has to be in the area of cases and or in some sense based in a sociological literature.

Yet another lecturer said that the definition of research was "kind of difficult", so it was not surprising that she never quite got round to giving a precise definition. Her response revolved round her own research which she described as being two-fold: "abstract" and "applied". Another lecturer was a little more specific. He thought that it had something to do with "ideas", while another member of the department described it as "a means of achieving publication".

13.3.5 The direct impact

It was to be expected that in a research orientated university, there would be strong support for the belief about research and teaching. It was surprising to find that this was not necessarily the case. The senior academic, for example, was not sure whether he did accept the belief:

> I have known some first rate teachers, people who I have thought are first rate teachers and so it seemed that they were very good teachers, who have not necessarily been high-fliers at ... research although in terms of research and likewise I have known and I still do know many researchers and I shudder to think what ... Equally, there are quite a few people I know who are extremely good at research and their enthusiasm for their research just bursts through in their lecturing, in the lectures, and the students appreciate that.

It. is interesting that in this statement the word "enthusiasm" is mentioned once again. When he was pressed about this, he appeared to think that it was a critical factor. In other words, he was arguing that an involvement in research creates or rekindles a general enthusiasm for the subject, and this comes across when lecturers do some teaching. However, he did concede that there were some extremely enthusiastic lecturers whose presentational skills were so poor that their enthusiasm for the subject was not obvious to an audience. It is clear, therefore, that enthusiasm alone would not necessarily make a good teacher.

One of the senior academics in the department was almost as cautious, but a little more specific on this point. He argued that those teachers who were also researchers geared their teaching largely to their research interests, and that "leading-edge knowledge" was then included in their material. He described this phrase as meaning that it took the students to the frontiers in that particular area, although he did concede that it might be possible for a non-researcher to do the same. He argued that:

> A successful researcher has had to expose themselves to the literature, had to examine questions in the area, and has to produce output in that area. It doesn't guarantee success at teaching, but it is a good basis ... for someone who has got that background.

The point about the use of literature was echoed by another senior member of the department:

> At honours' levels ... one is getting the students to read things because you know that they exist, because you have looked at them as part of the background to your own paper, to refer to all the literature that is there.

This particular lecturer then began to talk about research and teaching in considerable depth, and the interview went on for much longer than an hour. He had worked in many different types of institutions and he had held some very senior positions, so he was probably the most experienced lecturer interviewed in any of the five universities visited. His remarks, therefore, are perhaps particularly significant. He believed that research gave lecturers confidence, it enhanced their credibility, it motivated them, and their enthusiasm for research was communicated to the students. He may well be right, but it is debatable whether these benefits are necessarily exclusive to the researcher. This point was put to him by asking whether there was perhaps a 'mysterious ingredient' (Factor X) that only an involvement in research could provide.

In reply, he used the analogy of a football team manager who has had professional football experience himself. He argued that the manager's experience gave him credibility in managing the team, and that it also gave him a little more understanding of what was involved. Similarly by doing research, the lecturer had more insight into the limitations of research:

> If you are just a reader of research, you probably do get a slightly enhanced view of what the message really is, whereas if you have done it you know about the warts and the short-cuts and limitations and the difficulties, you are probably able to put research in a slightly better context.

Overall, he thought that research did make some difference. However, he argued that it was still possible to read the literature and to put it across effectively without actually having done some research. The key point appeared to be that research experience gave an additional INSIGHT into the literature, and this was difficult to obtain merely from reading about research.

Another lecturer appeared to support this general argument. She felt that her research made her much more familiar with the problems that the students were facing with their projects and dissertations. She also felt that it enabled her to put the subject across much more confidently.

The question of insight appeared to be touched upon by the lecturer who had made his views almost entirely incomprehensible. By pressing the point, he eventually conceded that his research enabled him to think differently and to question more deeply about the problems that he encountered. The other lecturer whose interview had also not

recorded very clearly, felt his research made it easier for him to transmit much more satisfactorily to the students his enthusiasm and interest in the subject.

The main points that come out of these interviews suggest that research enhances the lecturers' interest in their subject, it maintains their enthusiasm for teaching, and it gives them a much greater insight (as they call it) into the literature ie, they know from personal experience just what has gone into the research process. This means that they believe that they are more capable of assessing the importance and validity of the literature. In the case of the lecturers at Pine, since some of their teaching is based on their own research, it also provides them with additional material that is more wide-ranging, and much more up-to-date than that available in the text books. These are substantial benefits, and they may point to Factor X.

However, the lecturers were somewhat reluctant to concede that this was the case. They agreed that one of the main benefits that they got from their own research was the experience it gave them in being aware of and being able to appraise critically the academic literature, and they doubted very much whether their own critical faculties would be quite as well developed if they were not engaged in research. Nonetheless, they thought it might be going too far to argue that an active involvement in research was the only way of obtaining these benefits.

13.3.6 The indirect impact

Pine University generally and its accounting department in particular are both very heavily involved in research, so if it is true that students do benefit indirectly (instead of directly) from working in an environment where the staff are involved in research, then it ought to be apparent at Pine.

Pine's accounting department is small. The lecturers have an office each, and the offices are all close to each other. The department was clearly a relaxed one in which to work. The staff know each other well, and they had frequently worked together on joint research projects. Since there were so few of them, it is unlikely that the students would not know all of the staff, at least by sight if not by name (this would be highly unlikely at Ash and Cedar Universities).

Notwithstanding all these factors, no one interviewed offered much support to the notion that the students benefited INDIRECTLY from studying in a department that was research orientated. The main reason for this may be because as all of the staff were engaged in research, it was almost impossible to disentangle any direct benefits from any possible indirect ones.

13.4 THE STUDENT INTERVIEWS

The eight students who took part in the two separate repertory grid sessions produced a total of 96 constructs (one each of 9, 11, 12, 13, 15, 16, and two of 10 each). An

example of a computerised grid may be found in Appendix 13.1. The strongest relationship established between different types of teachers is shown in Table 13.1

TABLE 13.1
PINE UNIVERSITY: MATCHING OF ELEMENTS

ELEMENTS	NUMBER OF MATCHINGS	STRENGTH OF THE RELATION-SHIP
E1 Good accounting teacher E6 Expert accounting teacher	3	1 identical 2 strong
E7 Good teacher in another subject E9 Helpful teacher in another subject	2	1 very strong; 1 strong
E1 Good accounting teacher E3 Fairly good accounting teacher	1	Strong
E1 Good accounting teacher E7 Good teacher in another subject	1	Very strong
E3 Fairly good accounting teacher E9 Off-putting accounting teacher	1	Strong
Total	8	

(Source: Students' constructs)

There appears to be some consistency in the different types of teachers as illustrated in Table 13.1. In the main, the teachers that the students find acceptable are grouped together. An 'off-putting accounting teacher' occurs only once in the table, and 'poor teachers' do not feature at all. There also appears to be little distinction made between accounting teachers and teachers in other subjects. In other words, the discipline does not appear to be a strong factor in distinguishing between good and bad teachers (bearing in mind that there were six elements given for different types of accounting teachers, and only three elements for teachers in other subjects).

What Pine students think makes a good teacher can be ascertained from their constructs (with the caveat that any analysis of personal constructs involves construing someone else's perceptions). The main factors (in order of importance) appear to be as follows:

1) stimulation of interest;
2) rapport with the students;
3) knowledge of the subject matter;
4=) questions and discussions (ability to ask questions, obtain answers and the freedom to enter into a debate; and
4=) availability and helpfulness.

The five main factors listed above exclude any direct relationship lecturers may have with research, but five contructs produced did appear to be related to research. They were as follows:

1) Impressed me as being a leader in the subject
   Someone whom I thought was not pushing back the boundaries of knowledge

2) Possesses more than a thorough knowledge of subject ie, implications of research
   A good working knowledge of subject

3) Research
   No research

4) Academic ability
   Thick as mince, write(s) feeble papers

5) Involved with research
   Not involved

Constructs 1) and 2) were inserted without any prompting, while constructs 3), 4) and 5) were inserted after prompting. Few constructs were produced, therefore, that related to research, and it would appear that even Pine's students did not rate research highly as being a significant factor in determining the characteristics of good and bad teachers.

The students at Pine are taught by some very highly qualified accounting staff who are some of the best known researchers in the United Kingdom. This does not mean, of course, that they are necessarily good teachers. Most of the students would only be able to compare them with lecturers in other subjects at Pine and not with accounting lecturers in other universities. Thus the students may have some very high expectations: it is difficult to believe, for example, that any lecturer at Pine is "thick as mince", although the student may have been referring to the articles published by the lecturer rather than to his/her intellectual ability.

13.5 SUMMARY

Pine University is an old large university with an international reputation for its research. The department of accounting is also one of the oldest in the country, and it too has an international reputation for its research. It is a small, calm and friendly department that rather unusually does not run its own degree course. Instead, accounting forms a major input in a business studies' undergraduate degree course, and this is run by another department. Accounting is also taught on a number of other degree courses throughout the university.

These arrangements have considerable advantages for the department, because it means that it is not heavily involved in course administration. The class contact hours of the staff are low (part-time staff are employed if the hours appear to be getting out-of-hand or if additional specialist help is required), their administrative duties are minimal, and consequently they have plenty time for research.

Although in accounting terms the department has a good research record, it is only moderately successful when compared with other departments in the university. This might indicate that the staff were under some pressure to improve their research rating, but this was not apparent to me on any of my visits to the department.

The investigations carried out at Pine proceeded extremely smoothly, largely due to the head of department who took personal responsibility for making most of the administrative arrangements. Eight staff were interviewed, including a senior academic (who had overall responsibility for the department), and two eminent part-time lecturers. Teaching was generally defined in terms of class room performance, and an enthusiasm for the job was seen to be the main component of good teaching. Little thought had been given to the meaning of research, but one of the benefits obtained from being involved in it which impacted on teaching was seen to be the maintenance of 'enthusiasm'. There was little support for the idea that students benefited indirectly from studying in either a department or a university that was research orientated.

Eight students took part in two separate repertory grid sessions, and although there were a few suggestions that research did play some part in their assessment of good and bad teaching, it was not a significant factor.

I was allowed to consult all of the documentation that was available in the department, but as so little was kept, it was not of much help. Pine's accounting department certainly did not appear to one that involved itself in much paper-work. A few useful background ideas were obtained from few documents were kept, but they did not add a great deal to what had come out of the interviews with the staff.

This turned out to be one of the most significant of all the case studies. The most important suggestions appeared to relate to the idea that research gave a more critical perspective and a greater insight into what was taught. These are themes that will be taken up in the next two chapters.

CHAPTER 14

DISCUSSION

14.0 INTRODUCTION

The previous five chapters have summarised the case studies undertaken at Ash, Cedar, Elm, Oak and Pine Universities respectively. Apart from outlining the procedure adopted in conducting each case study, the chapters have highlighted the main themes that have arisen out of both the staff and student interviews. These chapters did not, however, attempt to answer the research questions and hypotheses posed in Chapter 5 (Sections 5.3.4 and 5.3.5), other than to indicate various interesting points that appeared relevant to the main purpose of the study. This meant that it has not yet been possible to arrive at any overall assessment of the results.

The main aims of this chapter are to bring together all the various issues that have arisen out of the study, and to come to some conclusions regarding the relationship between accounting research and undergraduate teaching.

The chapter is divided into four main sections. Section 14.1 analyses the views of the staff, while Section 14.2 the views of the students. Section 14.3 provides a comprehensive analysis of all the data, and Section 14.4 provides a summary of the chapter.

14.1 ANALYSIS OF THE STAFF INTERVIEWS

14.1.1 Background

Chapter 6 included an outline of the procedure adopted in carrying out the 49 semi-structured interviews with various academic staff in five university accounting departments. Five main themes arose from those interviews viz:

1) What is meant by teaching?

2) What is meant by good teaching?

3) What is the definition of research?

4) What direct benefits does research give to teaching?

5) Do students benefit indirectly from studying in a research environment?

Chapter 6 also included an explanation of how the study was operationalised and the data analysed.

14.1.2 Teaching

Most interviewees had not thought very much about what was meant by 'teaching'. They all had been employed as 'lecturers', and yet they tended to talk in terms of their 'teaching' duties. Until they were questioned further about such duties, most lecturers only described them in terms of the preparation and delivery of material to students in lectures, tutorials, and workshops. Many interviewees needed to be reminded about the setting and marking of assignments and examination papers. It was only when they were asked what they believed should be taken into account in judging their performance as a 'teacher', that other more wide-ranging duties were mentioned. When they were prompted, reference was made to such duties as giving advice to students, and playing an active role in departmental and university administration.

It has been possible to summarise the description of the teaching duties as described in these interviews under 22 general headings. However, as twelve of them were mentioned less than seven times each, it is proposed to concentrate on the ten most significant items. The details are summarised in Table 14.1.

TABLE 14.1
MAIN TEACHING DUTIES AS IDENTIFIED IN THE STAFF INTERVIEWS

DUTY	RANK ORDER *	TIMES MENT-IONED N
1a Giving lectures	1	39
2b Holding tutorials	2=	37
3a Giving advice to students about the subject or the course	2=	37
1e Setting and marking case studies, assessments and assignments	4	25
3b Advising students on personal matters	5	15
1f Setting and marking examination papers	6=	14
1g Conducting seminars	6=	14
2a Preparing for classes	8=	10
2c Activating enthusiasm, interest and motivation in the course or the subject	8=	10
2b Passing on knowledge and information	10	9

* Based on the number of times mentioned. For further details about the classification see Appendix 6.6.

(Source: Lecturers' interviews)

As can be seen from Table 14.1, three out the ten items listed (1a: lectures; 1b: tutorials; and 1g: seminars) are the main vehicles by means of which the lecturers contact and communicate with the students. Two duties deal with assignment and examination work (1e: setting and marking case studies, assessments and assignments; and 1f: setting and marking examination papers). Two deal with on advising students (3a: giving advice to students about the subject or the course; and 3b: advising students on personal matters). Three class-related duties also feature in Table 14.1 (2a: preparing for classes; 2b: passing on knowledge and information; and 2c: activating enthusiasm, interest and motivation in the course or the subject).

All of these activities are, therefore, very closely related to dealing with students, and none of them appears to have much to do with research (a duty mentioned by just two lecturers). The main duties identified are perhaps not surprising. Dealing directly with students provides a basic structure to the working week for most lecturers. Their work is dominated by having to prepare for classes, mark assignments and deal with students' queries. Other tasks are perhaps much less formalised, and they are not as apparent or as immediate. Hence it was only when they are asked about other duties that they remembered that their role was much broader and wider than simply acting as a facilitator for the acquisition of information.

14.1.3 Good teaching

Practically all of the interviewees found it very difficult to advance a definition of 'good' teaching. Most of them were extremely hesitant, and many of the responses were somewhat incoherent. As explained in Chapter 6, it has been possible to summarise their responses by using the same classification system as that adopted for analysing the students' repertory grids. The results are shown in Table 14.2 overleaf.

Table 14.2 shows the rank order of such characteristics in four columns. The information was compiled in two stages. Columns (a) and (b) relate to Stage 1. This stage involved counting the number of times a factor had been mentioned by each lecturer, and then obtaining a combined total for all 49 lecturers. Columns (c) and (d) relate to Stage 2. As some lecturers tended to repeat the same thing in different words, there was an element of double-counting. In order to avoid this problem, column (d) is restricted to one entry for each characteristic for each lecturer. As can be seen from the table, there is very little difference in the overall ranking, the main variation being that 'concern and respect for students' is 5th equal in column (a), but drops to 9th equal in column (b).

The table does not have, of course, any statistical significance: all it does is to give an indication of the importance that this particular group of lecturers placed on various characteristics that they identified as being inherent in good teaching. Indeed, as 11 out of the 19 characteristics received less than 10 mentions in total, it would be preferable to concentrate on the first eight items shown in column (a). Clarity and understanding was mentioned 25 times, knowledge of the subject matter was

mentioned 22 times, and stimulation of interest was mentioned 19 times. There was then a substantial gap between these items and the next five. Preparation and organisation was mentioned 12 times, while enthusiasm for the subject and for teaching, the usefulness and relevance of material, the encouragement of independent thought, and concern and respect for students were all mentioned 11 times each.

TABLE 14.2
CHARACTERISTICS OF GOOD TEACHING: THE LECTURERS' VIEWS

CHARACTERISTIC	RANK ORDER (a)	TIMES MENT-IONED (b) N	RANK ORDER (c)	LIMIT ON TIMES MENT-IONED (d) N
6 Clarity and understanding	1	25	1	22
3 Knowledge of the subject matter	2	22	2	18
1 Stimulation of interest	3	19	3	16
5 Preparation and organisation	4	12	4=	10
2. Enthusiasm for the subject and for teaching	5=	11	4=	10
10 Usefulness and relevance of material	5=	11	4=	10
17 Encouragement of independent thought	5=	11	4=	10
18 Concern and respect for students	5=	11	9=	8
9 Clarity of objectives and requirements	9=	9	11	7
19 Availability and helpfulness	9=	9	8	8
7 Elocutionary skills	11	8	9=	8
16 Questions and discussions	12	6	12	6
4 Intellectual expansiveness	13=	5	14	4
8 Sensitivity and concern over progress	13=	5	13	5
14 Classroom management	15	3	15	3

12 Difficulty and workload	16=	2	16=	2
15 Feed-back	16=	2	16=	2
11 Usefulness of the teaching methods and the use of teaching aids	18=	1	18=	1
13 Evaluation of students	18=	1	18=	1

Note: columns (a) and (b) represent the total number of times mentioned by each lecturer. Columns (c) and (d) are based on one mention per lecturer. For a detailed description of the characteristics see Appendix 6.7.

(Source: Lecturers' interviews)

As far as this group of lecturers is concerned, therefore, the main elements inherent in good teaching were considered to be: clarity and understanding, a good knowledge of the subject, and an ability to make the subject interesting. They also considered it desirable that the material should be well organised and prepared, relevant, and delivered enthusiastically. Furthermore, the students ought be encouraged to think for themselves, and the lecturer should seek to establish good relations with them.

These findings are very similar to the views of Badger (1985) reported in Chapter 2 (Section 2.6), and they complement the findings obtained from many of the surveys reviewed in Chapter 4 based on student ratings [see, for example, Feldman (1987) in Section 4.3.3, and Bell et al (1993) in Section 4.3.4].

14.1.4 Research

The case studies produced some wide-ranging views of what was meant by research. These varied from basic preparation for a lecture or a tutorial to a search for new knowledge. When all the interviews were subject to data analysis it transpired that there was a fairly general consensus. A summary of the interviewees' responses is shown in Table 14.3 overleaf.

The Table has been compiled using two bases. Columns (a) and (b) represent the total number of times lecturers identified different types of research. As some of them, however, tended to give a similar definition several times, columns (c) and (d) have been prepared by limited a definition of each category to one mention per lecturer. In terms of rank order, the results are almost identical. Technical-oriented scholarship (Category 2a) receives the third highest total number of mentions and class preparation of a general up-dating nature(Category 5b), the fourth highest, but these positions are reversed if the number of mentions is limited to one per lecturer.

TABLE 14.3
TYPES OF RESEARCH: THE LECTURERS' VIEWS

CATEGORY	RANK ORDER (a)	TIMES MENT-IONED (b) N	RANK ORDER (c)	LIMIT ON TIMES MENT-IONED (d) N
1a Original investigations: pure and applied	1	59	1	41
2b Scholarship: literature- based	2	37	2	30
2a Scholarship: technical orientated	3	12	4	9
5b Class preparation: general up-dating	4	11	3	10
3a. Consultancy: substantive, high level, and non- routine	5	8	5	8
3b Consultancy: non-substantive, low level, and routine	6	7	6	7
4a Private practice: substantive, high level, and non-routine	7=	4	7=	4
4b Private practice: non-substantive, low level and routine	7=	4	7=	4
5a Class preparation: regular and routine	9=	2	9=	2
6a Short course work beyond normal teaching duties	9=	2	9=	2

Note: columns (a) and (b) represent the total number of times mentioned by each lecturer. Columns (c) and (d) are based on one mention per lecturer. For a detailed description of the categories see Appendix 6.8.

(Source: Lecturers' interviews)

It is clear that most interviewees thought of research in terms of an original investigation as a search for new knowledge and new ideas, whereas scholarship was regarded as being more in the nature of a study of the academic literature. These

findings are not reflected in most previous studies, because as argued in Chapter 4 (Section 4.1) most investigations into the belief about research and teaching tend to take the definition of research (and for that matter teaching) for granted.

14.1.5 The direct benefits

During the interviews, lecturers were pressed to justify the views that they gave in support their belief about research and teaching. As a result, it has been possible to extract and summarise a considerable number of reasons why they were able to argue that there was such a relationship. Their reasons are summarised in Table 14.4 below.

TABLE 14.4
THE DIRECT BENEFITS RESEARCH PROVIDES TO TEACHING: THE LECTURERS' VIEWS

BENEFIT	RANK ORDER (a)	TIMES MENT-IONED (b) N	RANK ORDER (c)	LIMIT ON TIMES MENT-IONED (d) N
3b Critical perspective: questioning approach	1	25	2	18
1a Material: additional material and examples	2	23	1	22
4a Personal benefits: interest	3	19	3	15
4b Personal benefits: enthusiasm	4	18	4=	14
2c Lecturer's knowledge: up to date	5	17	4=	14
4c Personal benefits: authority and credibility	6	15	6=	11
2a Lecturer's knowledge: better informed	7	14	6=	11
3a Critical perspective: ideas/thinking	8	9	8	8
1c Material: wider areas/views	9=	7	11=	6
2b Lecturer's knowledge: wider; more balanced	9==	7	9=	7
4e Personal benefits: self-fulfilment	9=	7	9=	7

4f Personal benefits: confidence	9=	7	11=	6
2d Lecturer's knowledge: skill (project work)	13	6	11=	6
2e Lecturer's knowledge: practical experience	14	5	14	5
1b Material: up to date	15=	4	16=	3
4d Personal benefits: career development	15=	4	15	4
4h Personal benefits: presentation	15=	4	16=	3
4g Personal benefits: organisation	18	2	18	2

Note: Columns (a) and (b) represent the total number of times mentioned. Columns (c) and (d are based on one mention per lecturer. For more information about the benefits see Appendix 6.9.

(Source: Lecturers' interviews)

Some of the lecturers tended to repeat an identified benefit of research in several different ways. Thus as can be seen from Table 14.4, there is a slight re-ordering in the rank order of items when the total number of the number of mentions of each item is restricted to one per lecturer instead of using the overall total of mentions. Nonetheless, irrespective of which total is used, the three most significant benefits of research as identified by this group of lecturers are: (1) it brings a more critical and questioning approach to teaching; (2) it provides additional material and examples; and (3) it helps to maintain the personal interest of the lecturer.

The list of items shown in Table 14.4 is quite a wide ranging one. Many of the items (especially the personal benefits) are very similar and difficult to distinguish separately, and some only received a small number of mentions. Table 14.5 (overleaf) is a summary, therefore, of the data contained in Table 14.4 under just four broad headings: personal benefits, the lecturer's knowledge, the material used in classes, and a critical perspective.

The table again provides a ranking system based on the total number of mentions, and on the total when each identified benefit is restricted to one mention per lecturer. When the number of mentions is restricted, material for classes has a slight edge over a critical perspective, otherwise there is no change in the order of the categories.

It is quite clear from the information shown in the table that the main reason why lecturers believe that research may benefit their teaching is the personal effect that it has on them ie, they believe that it reinforces or enhances their interest in teaching, it

makes them enthusiastic for it, it gives them confidence, and they feel to have some credibility. These benefits are not to be dismissed lightly, although it is odd that in order to make their teaching enjoyable, some lecturers need to be involved in something else. Other benefits would appear to be much less significant ie, they believe that research enhances their knowledgeable, it provides them with material for their classes, and they think that it makes them adopt a more critical and questioning approach to their work.

TABLE 14.5
SUMMARY OF THE DIRECT BENEFITS RESEARCH PROVIDES TO TEACHING: THE LECTURERS' VIEWS

CATEGORY	RANK ORDER (a)	TIMES MENT-IONED (b) N	RANK ORDER (c)	LIMIT ON TIMES MENT-IONED (d) N
4 Personal benefits	1	76	1	35
2 Lecturer's knowledge	2	49	2	30
1 Material for classes	3=	34	3	25
3 Critical perspective	3=	34	4	23

Note: Columns (a) and (b) are based on the total number of time mentioned. Columns (c) and (d) are based on one mention per lecturer. For more information about the categories see Appendix 6.9.

(Source: Table 14.4)

These findings complement many of the assertions made about the impact of research on teaching, and which were reviewed in Chapter 2. For example:

* the Robbins' Committee (Committee on Higher Education, 1963), thought that research advanced teachers' general knowledge, and provided them with additional material;

* the CNAA (1984) believed that research kept staff up to date, as did the PCFC (1990);

* the UGC (1984) argued that it was stimulating for students to be taught by researchers; and

* HMI (DES, 1989a) asserted that a research involvement enabled teachers to speak with authority.

Various individuals have argued that research provides some personal benefits for researcher which spill over into their teaching. For example:

* Avoidance of boredom (Seiler and Pearson, 1986);

* Maintenance of enthusiasm (Abelson, 1967; Ash, 1991), excitement (Horlock, 1991), and mental alertness (Benke and Hermanson, 1987).

While all of the benefits identified in the case studies are probably valid, it does not necessarily follow that research is the only way that it is possible to take advantage of them. This is a theme that will be taken up later in the chapter.

14.1.6. The indirect benefits

Most of the lecturers interviewed did not accept that students benefited indirectly from studying in a research based environment. Perhaps this is not surprising, since only two of the five universities visited could be regarded as having a strong research culture. It would be difficult, therefore, for researchers in the other three departments to have any experience that would lead them to support the belief. As there was so little support for the idea, it was impossible to subject the data to any meaningful form of analysis. However, some of the arguments put forward in support of the belief were as follows:

1) Staff in a research based department are much more aware of the need to consider alternative points of view. While this may be true, it could be something that the students do not consciously perceive, in just the same way that it may be difficult for them to judge the extent of a lecturer's knowledge.

2) The air of excitement in a department where the staff are discovering new knowledge is communicated to the students, and this gives them greater motivation for their own studies. It is not clear whether students ARE affected by a general 'air of excitement' in a department or indeed whether this is possible in an accounting department because there may be no tangible evidence such as to be found (say) in a chemistry laboratory.

3) The experience gained in doing research is useful in assisting students with their dissertations. This is probably true, but many staff in the new universities have to supervise undergraduate dissertations even though they themselves have no experience of research. In any case, it is not clear why this should be regarded as an INDIRECT benefit.

The questions posed in the case studies about the indirect benefits of research did not provide much evidence in support of the belief. This finding is supported by Volkwein and Carbone (1994). As reported in Chapter 4 (Section 4.3.3), their results showed that a vigorous departmental research orientation by itself was neither beneficial nor

detrimental to the academic experiences of students (p. 162), although when a strong research climate was combined with attention to teaching responsibilities, it did have a beneficial influence on the academic integration and intellectual growth of undergraduate majors (p. 163). They also suspected that in respect of the university as a whole, a vigorous campus research culture by itself was neither beneficial nor harmful to students (p. 163).

The results obtained from this American study may not, of course, be true of the United Kingdom, but the evidence obtained from the case studies does indicate that there might be some validity in their argument.

14.2 ANALYSIS OF THE STUDENT INTERVIEWS

14.2.1 Background

Two major analyses arose out of the repertory grid sessions. The first analysis enabled an assessment to be made of whether the students perceive there to be any difference between good accounting teachers and good teachers in other subjects. This assessment could only be done in respect of Cedar, Elm, Oak, and Pine Universities, because it was only after the completion of the pilot study at Ash University that an additional three elements were added to the grids. These extra elements related to good, poor, and helpful teachers in other subjects.

The second analysis involved the extraction of the students' constructs (including the two partially completed grids at Elm). This then enabled an assessment to be made of what characteristics students thought made a good teacher.

14.2.2 Good teachers

As explained in Chapter 6 (Section 6.3.3) the ratings given by each of the students to each of their constructs were extracted and totalled (after allowing for the inversion of positive and negative construct poles). Thus if the students thought that there was little difference between a good accounting teacher and a good teacher in another subject, then the score for the element such as: 'someone who I think is a good accounting teacher' ought to be the same as the score for: 'a teacher in another subject who I think is a good teacher'. The way that the data have been compiled means that the lower the score the better the teacher. The results are shown in Table 14.6 overleaf.

The Table gives strong support to the idea that the discipline is unimportant in determining whether someone is a good, helpful or poor teacher. Good accounting teachers and good teachers in other subjects have a very similar score (662 compared with 632), as have helpful teachers (730 compared with 694), and also poor teachers (1,219 compared with 1,326). The scores shown in the table are not in themselves important, and they have no statistical validity. They are merely an INDICATION of

the views of students in four university accounting departments. The departments were not randomly selected, the number of students taking part from each department were different (not all of whom were randomly selected), and they produced varying numbers of constructs.

TABLE 14.6
TYPES OF TEACHERS CONTRASTED

UNIVER-SITY	GOOD ACCOUN-TING TEACHER N	POOR ACCOUN-TING TEACHER N	HELPFUL ACCOUN-TING TEACHER N	GOOD OTHER SUBJECT TEACHER N	POOR OTHER SUBJECT TEACHER N	HELPFUL OTHER SUBJECT TEACHER N
Cedar	248	494	305	235	519	256
Elm	31	60	36	33	82	33
Oak	171	326	183	150	355	205
Pine	212	329	206	214	370	200
Totals	662	1,219	730	632	1,326	694

(Source: Students' constructs)

In order to make the relationships easier to follow, some of the data shown in Table 14.6 have been put into ratio format. The results are summarised in Table 14.7.

TABLE 14.7
TYPES OF TEACHERS CONTRASTED IN RATIO FORMAT

UNIVERSITY	GOOD ACCOUNTING/ GOOD OTHER SUBJECT TEACHER	POOR ACCOUNTING TEACHER/POOR OTHER SUBJECT TEACHER	HELPFUL ACCOUNTING TEACHER/ HELPFUL OTHER SUBJECT TEACHER
Cedar	1.06	0.95	1.19
Elm	0.94	0.73	1.09
Oak	1.14	0.92	0.89
Pine	0.99	0.92	1.03
Average	1.05	0.92	1.05

(Source: Table 14.6)

A ratio of 1:1 would indicate that the scores included in the numerator and the denominator were identical. As can be seen from the table, there was a close relationship between all of the items:

1) good accounting teachers and good teachers in other subjects (1.05:1);

2) poor accounting teachers and poor teachers in other subjects (0.92:1); and
3) helpful accounting teachers and helpful teachers in other subjects (1.05:1).

In addition to the information shown in Table 14.7, there was also a fairly close correlation between (a) good accounting teachers and helpful accounting teachers (0.91:1); and (b) good teachers in other subjects and helpful teachers in other subjects (0.92:1). Thus it would appear that the students did not perceive there to be much difference between good teachers and helpful teachers. As might be expected, however, when good accounting teachers were compared with poor accounting teachers, the relationship was much weaker (0.54:1). A similar weak relationship also applied when good teachers in other subjects were compared with poor teachers in other subjects (0.48:1).

Although there were some difference when the universities were compared on an individual basis, the overall relationships still held good. The one exception being at Elm University where the relationship between poor accounting teachers and poor teachers in other subjects showed a relationship of 0.73:1. However, as Elm's data only included two students, not much can be read into the results.

The overall conclusion from these findings is that students do not perceive that there is any difference between what makes a good accounting teacher and what makes a good teacher in another subject. Similarly, no real differences occur between helpful accounting teachers and helpful teachers in other subjects, or between poor accounting teachers and poor teachers in other subjects.

Thus all of the results are consistent. It would appear that what students look for in a GOOD accounting teacher they also look for in teachers of other subjects. This conclusion adds some weight to the point raised by some of the staff who were interviewed. When they were asked 'what makes a good accounting teacher?' many of them objected to the inclusion of the word 'accounting', as they thought that the characteristics of a good teacher were the same irrespective of the subject.

14.2.3 Characteristics inherent in good teaching

The method used to analyse the student's constructs was described in Chapter 6 (Section 6.3.3). A summary of the results is shown in Table 14.8 below.

TABLE 14.8
CHARACTERISTICS OF GOOD TEACHING: THE STUDENTS' VIEWS

CHARACTERISTICS	RANK ORDER (a)	TIMES MENT-IONED (b) N	RANK ORDER (c)	LIMIT ON TIMES MENT-IONED (d) N

1 Stimulation of interest	1	53	1	30
19 Availability and helpfulness	2	43	2=	28
3 Knowledge of the subject matter	3=	38	2=	28
6 Clarity and understanding	3=	38	5=	23
5 Preparation and organisation	5=	36	4	25
18 Concern and respect for students	5=	36	5=	23
8 Sensitivity and concern over progress	7=	29	7	22
16 Questions and discussions	7=	29	8	20
7 Elocutionary skills	9=	23	10	17
11 Usefulness of teaching methods and the use of teaching aids	9=	23	9	18
10 Usefulness and relevance of material	11	18	11	15
2 Enthusiasm for the subject and for teaching	12	14	12	14
12 Difficulty and workload	13	12	13=	9
14 Classroom management	14	10	13=	9
4 Intellectual expansiveness	15	9	13=	9
17 Encouragement of independent thought	16	5	17=	3
15 Feed-back	17	4	16	4
13 Evaluation of students	18	3	17=	3

Note: columns (a) and (b) represent the total number of times similar constructs were mentioned. Columns (c) and (d) are restricted to one mention per student. For further details of the classification system see Appendix 6.7. There were no recordings for 9- clarity of course objectives and requirements.

(Source: Students' constructs)

Columns (a) and (b) of Table 14.8 show details concerning the total number of constructs obtained from the students' repertory grids. However, it is possible that just a few students produced a number of similar constructs that were hardly mentioned by other students. This could then present an unbalanced picture of student views.

Columns (c) and (d) show the results, therefore, when the number of times a particular construct is recorded is restricted to one mention per student per category. Although there are some minor changes in the order of the characteristics, there is very little change in the rank order irrespective of which measure is used, especially of the six most important characteristics. These were: were: stimulation of interest, availability and helpfulness, knowledge of the subject matter, clarity and understanding, preparation and organisation, and concern and respect for students.

Overall, the results from this study are fairly consistent with the findings of a number of other researchers eg, Hooper and Page (1980), Marsh (1987), Feldman (1976), and CHES (1993).

As far as this study is concerned, it would have been useful to have been able to ladder down by asking 'how' questions in eliciting further information from the students' constructs, because it was not always clear what they meant. For example, the most important factor listed is 'stimulation of interest', and it would have been helpful to know how good teachers stimulated the interest of their students. Some clues were available when the data were inspected more closely eg, humour (in one form or another) was mentioned 14 times. This accords with Powell and Andreson's research (1985) which suggested that if humour is not used to excess, it can increase attention and interest.

It is clear from Table 14.8 that as far as these students were concerned, the first six items were the most significant factors that they perceived to be inherent in good teaching, with a further four items scoring quite strongly. It would now be interesting to compare them with the lecturers' views. This is done in Table 14.9 overleaf.

It would appear from Table 14.9 that there was considerable agreement between the lecturers' and the students' views about the characteristics inherent in good teaching. Five of the first eight items featuring in the lecturers' list, also appear in the students' list. The students did not, however, rate three of the items as highly as did the lecturers: enthusiasm for the subject and for teaching, usefulness and relevance of the material, and encouragement of independent thought. By contrast, the students also rate availability and helpfulness much more highly than did the lecturers.

As far as enthusiasm for the subject and for teaching is concerned, there could be some confusion with stimulation of interest (which the students ranked first). It appears reasonable to assume that if lecturers can stimulate the interest of the students in the subject, then they must be able to give an impression that they are reasonably enthusiastic about it. The students may not, however, be in a position to judge whether the material presented to them is useful and relevant, or whether they are being encouraged to think for themselves.

TABLE 14.9
CHARACTERISTICS OF GOOD TEACHING: LECTURERS' AND STUDENTS' VIEWS COMPARED

CHARACTERISTIC	RANK ORDER	
	LECTURERS	STUDENTS
6 Clarity and understanding	1	3=
3 Knowledge of the subject matter	2	3=
1 Stimulation of interest	3	1
5 Preparation and organisation	4	5=
2 Enthusiasm for the subject and for teaching	5=	12
10 Usefulness and relevance of material	5=	11
17 Encouragement of independent thought	5=	16
18 Concern and respect for students	5=	5=
19 Availability and helpfulness	9=	2
(Sources: Table 14.2 and Table 14.8)		

Thus it is perhaps not surprising that these three factor are replaced in the students' list by availability and helpfulness (which the students ranked 2), sensitivity and concern over progress (ranked 7= by the students), and questions and discussions (also ranked by the students as 7=). These are matters which they can judge and over which they might have some personal experience. They know whether lecturers are available, and whether they are helpful. This factor also complements the characteristic 'sensitivity and concern over progress': do lecturers really CARE about the students and how they are getting on? Likewise, the way in which lecturers question students is also indicative of how they view them: sympathetic lecturers will ask questions of all the class, they will handle the students' responses sensitively, and they will deal with the students as mature and sensible adults.

The differences between the lecturers' and the students' groupings do, therefore, appear to reflect the different perspective from which lecturers and students must inevitably view the teaching process. Indeed, it would have been surprising if the results had been identical. The fact that they are slightly different in areas where lecturers and students are bound to have a different perspective, gives some support to the findings.

14.3 COMPREHENSIVE ANALYSIS

14.3.1 The method

This section attempts to answer the basic research questions and hypotheses by drawing together all of the material presented so far. Section 14.1 summarised the lecturer' definitions, and descriptions of teaching, good teaching, research, and the direct and indirect impact that research may have on teaching. Section 14.2 examined the students' perceptions of good teaching. If good teaching is dependent upon an active involvement in research, then it can be hypothesised that there must be some factor (Factor X) unique to the research process which ensures that an ordinary teacher becomes a good one. It may well be that an active involvement in research is an essential ingredient in such a process, but it is equally possible that the benefits may be gained by other means.

In order to isolate Factor X, therefore, it is proposed to examine the benefits that research is thought to provide to teaching, and assess whether they can be obtained through other means. If it appears likely that this is possible, then such benefits will be excluded from the analysis. Those benefits that have not been excluded by this process may then be regarded as unique to research. However, it will then be necessary to assess their overall impact on teaching, because although they may be unique, they may be relatively insignificant.

14.3.2 The benefits appraised

14.3.2.1 Introduction

The evidence presented in Sections 14.1 and 14.2 showed that there was a great deal of agreement about the characteristics of good teaching. As some of the 19 categories used in classifying the data are similar, it will be convenient to examine them in groups.

Throughout the discussion, frequent comparisons will be made with Feldman's meta-analysis (1987) [reviewed in Chapter 4: Section 4.3.3], as his comprehensive survey of a number of American studies (albeit using different research methods) enables some useful comparisons to be made with this project.

14.3.2.2 Knowledge

This grouping includes: (3) knowledge of the subject matter; (10) usefulness and relevance of the material; (11) usefulness of the teaching methods and the use of teaching aids.

Knowledge was regarded as a major benefit that research may bring to teaching in many of the studies reviewed in earlier chapters [eg, Committee On Higher Education (1963); Council for Scientific Policy (1971); SED (1985); PCFC (1990); DES (1989a, 1990b, 1990c, 1990d); Horlock (1991)]. In particular, Feldman (1987) discovered that research productivity did have a positive influence on knowledge of the subject (r = 0.21, but that the effect was smaller for the value, relevance and usefulness of the course material (r = 0.06), and supplementary materials and teaching aids (r = 0.08) [p.

242]. Bell et al (1993) also found that the strongest positive associations were between research productivity and instructor preparation, instructor knowledge of the subject, and breadth of coverage (p. 43).

The knowledge factor has also featured prominently in this study. An essential element in any research project is, of course, to find out what has been done before, and what is happening at the moment. This means perusing the existing literature, and keeping in touch with other academics eg, by attending conferences and seminars.

It appears reasonable to assume, therefore, that teachers who are engaged in research will be keenly aware of and keep up to date with the latest developments in their subject. However, while this assertion may well be true, there are a number of problems and issues that arise from it. Research may, for example, ensure that lecturers do keep up to date with developments in their research field, but not all lecturers necessarily teach and research in the same areas. In any case, a research area will almost certainly be much narrower than most lecturers' overall teaching commitments, and it would be difficult (if not impossible) to 'keep up to date' with all of them. As Bandy (1994) pointed out, although A C Littleton (a well known and highly respected American academic) had claimed sometime in the late 1940s that he had read everything that had been published in accounting, it would not be possible to make such a claim today, because of the growth in the enormous amount of information that is now generally available (p. 427).

The phrase ' keeping up to date' also causes some problems when it is related to accounting. It can, in fact, have two distinct meanings:

1) Theoretical knowledge.

The first meaning might be termed 'theoretical knowledge', and it would relate to the discovery and formulation of new accounting knowledge and new ideas. It is possible that these might be so significant that existing knowledge becomes out of date. In these circumstances, it would be difficult to regard lecturers who were unaware of new developments as being 'effective' teachers. However, it is not clear why it is necessary for lecturers to be discovering new knowledge and formulating new ideas for themselves before there is a benefit to their teaching. It might be sufficient, for example, for them simply to be aware of and to be familiar with new discoveries which they might obtain from reading widely.

Boyer (1990) also made this point. He argued that 'keeping in touch' usually meant launching new research projects and publishing on a regular basis. However, he thought that it was unrealistic to expect all faculty members to be engaged in these activities. He suggested that 'keeping in touch should simply mean reading the literature and keeping well informed about consequent trends and problems (p. 27).

2) Practical knowledge

The second meaning that can be attached to the phrase 'keeping up to date' in respect of accounting may be termed 'practical knowledge'. Frequent changes do take place in accounting PRACTICE (especially in auditing, financial accounting, and taxation) following the introduction of new legal and professional requirements. These are rarely brought about as a result of the discovering of new accounting knowledge, but are required because changes take place in the economic, financial, and political environment that sometimes makes existing requirements obsolete eg, the introduction of a new form of taxation. While it is difficult to imagine that any practising accountant would feel 'out of date' simply because he or she did not read (still less contribute to) the academic journals, most accountants need to refer regularly to professional accounting journals.

The case studies produced considerable evidence supporting the view that accounting lecturers did not necessarily need to be active researchers in order to be either knowledgeable or to keep up to date. Students may not always be in a position to judge whether lecturers are particularly knowledgeable about their subject (especially that relating to theoretical knowledge), but nonetheless the 'knowledge' factor did come across as an important characteristic from students in both strong research and less research oriented departments. The following extracts, for example, all came from students in those departments that were not particularly strong on research:

> Knows subject well.
>
> Up to date with information in lecture.
>
> Academically astute - keeps up to date on issues.

There does not appear to be much in the argument, therefore, that accountants (at least) need to be INVOLVED in research in order to keep up to date (a point made by Centra, 1983: p. 388 about all teachers). There is, however, one possible indirect benefit that research in this context may give to teaching. An involvement in research could mean that lecturers are more likely to discover a considerable amount of GENERAL material which they can use in their teaching. This may arise simply because they spend more of their time in libraries and in going to conferences, than perhaps do those lecturers who are not researchers, although there is, of course, no reason why non-researchers cannot also do the same.

In summary then, it is clear that the argument that research is the only way that accounting teachers can keep up to date with either theoretical or practical knowledge is almost certainly not true, and therefore the 'knowledge' factor cannot be regarded as unique.

14.3.2.3 Organisation, preparation, communication, and management

This grouping includes: (5) preparation and organisation; (6) clarity and understanding; (7) elocutionary skills; (9) clarity of course objectives and requirements; (12) difficulty and workload; (14) classroom management; and (16) questions and discussions.

In his meta-analysis, Feldman (1987) identified that research did have a positive influence on preparation and organisation (r = 0.19), on the clarity of course objectives and requirements (r= 0.18), on clarity and understanding (r = 0.11), and on difficulty and workload (r = 0.10), while elocutionary skills, and questions and discussions were unrelated to research productivity (pp. 242-244).

These characteristics all relate to how lecturers prepare for their classes, how they convey to their audience what is required, how they deliver their material, and how they manage the learning process within the classroom. Hence this overall category goes to the heart of what 'teaching' is about. Without knowledge, lecturers will have nothing to convey to their students, but unless they know how to deliver it, then it will be almost impossible for the students to learn anything from them. As Lodahl and Gordon (1972) put it, "Communication is the basis of teaching" (p.61).

The actual delivery of material in a classroom does not relate directly to an active involvement in research. While researchers may need to be able to organise their work very carefully, it does necessarily follow that this carries over into their teaching. Even if it did, it would be absurd to suggest that only researchers can be organised enough to be good teachers. One non-researcher interviewed at Ash University, for example, was so organised that for a number of years he had kept a daily record of the number of his in-coming and out-going telephone calls, and the number of visitors to his room. Some of his lecture material was also consulted, and as might have been expected, this too was highly organised.

Confirmation about the organisational ability of lecturers in the more teaching orientated departments also confirmed that this factor was unlikely to be unique to researchers. The following extracts from some of the students' constructs demonstrate this point:

Lectures structured well (1 then 2 then 3 etc.)

Clear and precise in explanations.

Paced the lecture to ensure students could take notes.

Open to suggestions.

Can control class.

In view of this evidence, organisational, preparatory and management skills are clearly not unique to researchers, and therefore Factor X must be looked for elsewhere.

14.3.2.4 Interest and enthusiasm

This grouping includes: (1) stimulation of interest; and (2) enthusiasm for the subject and for teaching.

The literature contains a number of references supporting this combination of benefits that arise out of a research interest eg, Freedman et al, 1979; Marsh and Overall, 1979; Freidrich and Michalak, 1983; Seiler and Pearson, 1986; and Ash (1991). Feldman's study (1987) showed that small positive correlation between research productivity and both stimulation of interest (r = 0.08), and enthusiasm for the subject and for teaching (r = 0.09) [p. 242].

Lecturers may know a great deal, and they may well have put a great deal of work into organising and preparing themselves for their classes. They may also follow the basic rules of speaking to an audience, for example, addressing the back row, maintaining eye-to-eye contact, modulating the voice, and remembering to pause frequently. They may also understand the needs and requirements of their audience. Nonetheless, irrespective of their skill as lecturers in all of these respects, the material may come across to the audience as dull and lifeless. Hence it is not surprising that students place a great deal of emphasis on being stimulated by enthusiastic teachers. This is not easy in accounting, especially with students who do not have any practical experience, as it is difficult to relate to problems which appear to them to be largely theoretical.

The interviews with the lecturers showed that there were many of them who were extremely enthusiastic about teaching, and yet not all of them were necessarily engaged in research. Some of their enthusiasm was catching, and it was difficult to imagine that it was not carried over into the classroom. Some support for this view again came from the students' constructs, as the following extracts (all from the new universities) illustrate:

> Makes you want to find out more after his/her lecture.
>
> Can make a boring subject interesting.
>
> Passionate about and enjoys his subject.

It follows, therefore, that an interest and an enthusiasm for the subject and for teaching is not unique to researchers. Indeed, the interviews with both the staff and the students made it absolutely clear that this was certainly not the case.

However, there may be something in the argument that an active involvement in research can ENHANCE or may MAINTAIN an interest and an enthusiasm for teaching, and this appears to be the case irrespective of whether the research is of high quality or low quality. The important point is that research provides an OUTLET, and without it a number of lecturers would find teaching unbearable. Without an involvement in research, therefore, it is difficult to believe that such lecturers could

come across as 'good' teachers unless they were extremely good at hiding their real feelings ie, they were good actors, and the 'Dr Fox' effect took over (Marsh, 1987: pp. 331-336).

14.3.2.5 Evaluation and feed-back

Two factors are included in this grouping: (13) evaluation of students; and (15) feed-back.

Feldman (1987) did not find that research productivity was related to either the evaluation of student or to the frequency of feedback (p. 244).

The method of evaluating assignments, the marking of examination papers (but perhaps not dissertations), and the consequent feed-back given to students appears quite unrelated to research. Few students included any constructs relating to these categories, but the following examples are taken from students in the new universities (which were much less research oriented):

> Considers work covered when setting assessments
>
> Quick to return work.

Like interest and enthusiasm, therefore, it is highly unlikely that an involvement in research is necessary in order to be effective and efficient in dealing with students' assessments, and in providing them with appropriate feed-back. However, it could be the case that some experience of research is beneficial in dealing with students' dissertation work. This was, a point made by some of the staff, especially by one of the senior academics at Ash University. Nonetheless, it is obviously possible to supervise dissertation work without having had any research experience. Most of the staff at Oak University, for example, were in this position.

14.3.2.6 Availability, helpfulness, and sensitivity

This grouping includes three characteristics: (8) sensitivity and concern over progress; (18) concern and respect for students; and (19) availability and helpfulness.

As far as the students were concerned, these were very important characteristics of good teaching. They involve personal qualities which are present in some lecturers and not in others, but they hardly bear any relationship to any form of research activity. Indeed, it could be argued that research may make lecturers less accessible because they become so immersed in their work that they have less time, energy, and consideration for the needs of their students. This may have been the experience of a student from Pine University:

> Available every 2nd Thursday after a Full Moon.

Students from the new universities were less critical:

> Always available for help outside accounting eg, help as regards covering letters, C.V's.
>
> Approachable - willing to listen to students.
>
> Knows the students well and mixes with them, more a friend than a teacher.

Researchers may be much more off-hand when approached, because they are thinking about a research problem, or it may be that they simply begrudge the time that it takes to deal with student queries. However, there may well be compensations. For example, their research experience may be particularly valuable in supervising student dissertations and project work, and they are likely to have much more empathy with the students over the types of problems that may arise, and thus be extremely sympathetic to student needs.

Overall, however, it is unlikely that an active involvement in research is vital in ensuring that lecturers make themselves available, that they are helpful to students, and that they are sensitive to their needs. Certainly, the case study evidence did not suggest that active researchers were likely to be more approachable than non-researchers.

This conclusion is similar to that of Feldman (1987). His results showed that active researchers were no more or no less likely than non-researchers to be friendly in class, show concern for students, encourage discussions, be open to the opinion of others, or to be available and helpful (p. 244).

14.3.2.7 Intellectual curiosity

This grouping includes two characteristics: (4) intellectual expansiveness; and (17) encouragement of independent thought. It will be dealt with at some length, because of its apparent relevance in respect of this study.

These are characteristics of the researcher that would appear to have some impact on teaching, and a number of authors and bodies [eg, the UGC (1958); Perkins (1972); (1986); PCFC (1990); and Kingman (1993)] have attempted to establish a linkage. Feldman (1987) found that there was a positive correlation between research productivity and intellectual expansiveness ($r = 0.15$), and with the encouragement of independent thought as part of the intellectual challenge of the course ($r = 0.09$).

The students' repertory grids produced nine constructs that related to 'intellectual expansiveness' (five from the old universities, and four from the new ones). The positive poll constructs may be summarised as follows:

Old universities

Shows how subjects/areas are linked.

Very intelligent.

Unsubjective.

Teaching in a subject that is evolving.

Well rounded.

New universities

Taught on an equal basis with other subjects.

Tended to think their subject was the only one and hence overloaded work (the negative pole was: didn't really give much work, sufficient work for subject).

Appreciate [s] their subject is not the only or main one.

Interested in other areas of the course.

As far as intellectual expansiveness is concerned, therefore, the evidence from the case studies is very limited. Clearly it is not a characteristic that is unique to the old universities (ie, the more research orientated ones), and it would appear that some lecturers in both types of universities do relate accounting to other disciplines. However, as it was only mentioned five times, it is clearly not a characteristic that appears important to the students.

The 'encouragement of independent thought' resulted in only four constructs. These all came from students in the new universities. This could be because that is the exception in the new universities, whereas such an approach is the norm in the old ones. The positive poll constructs were as follows:

Academic.

Made you think.

Encouraged me to challenge the established literature.

Challenging in tutorials.

It is perhaps surprising that so few constructs were produced under the general heading of 'intellectual curiosity'. As Nobes (1990) reported, university accounting courses have tended to concentrate on analytical and theoretical matters involving the study of principles eg, of how and why particular accounting practices have arisen, the

reasons for difference in international accounting practices, and the advantages and disadvantages of accounting systems in general use (pp. 151-152). He then went on to argue that such studies helped students

> to think and communicate ... to understand the context and the purposes of accounting, to understand why it is things are done as they are, and to anticipate and be adaptable to changes (p. 152).

In his view, the skills needed of an accountant included: numeracy, literacy, presentational skills, sociabililty, tenacity, independence, responsibility and imagination (pp. 128-133).

Nobes' views have been confirmed by a recent American survey (Graham, 1993). According to that survey, accounting employees were required to have critical and higher level thinking and communication skills, be able to work as team members, grow professionally, maintain a positive attitude, take pride in their work, and have the desire to continue learning (p. 31).

The question of a training in critical thinking links with the idea that an important element in being a good teacher is to be able to present a critical perspective. Are only active researchers, therefore, able to present a critical aspect?

The answer to this question relates to the ideas developed in Chapter 8 (Section 8.3) about the two main methods of teaching adopted in accounting viz, technique-based and literature-led teaching.

Assuming that accounting students need to be taught to look beyond current practices, then it follows that they should be introduced to at least some of the academic literature ie, they need to be taught using a combination of technique-based and literature-led teaching. It seems reasonable to assume that those lecturers who are active researchers will find it easier to adopt literature-led teaching, since reviewing the literature forms an important part of a research project. However, while non-researchers may be less experienced at reading and critiquing articles, there is no reason why they cannot also adopt this teaching method.

Some of the interviewees suggested that good teaching involved raising doubts in the minds of students, and encouraging them to question what they were being taught. This approach requires the teachers themselves to have doubts, and they too ought to be asking questions. Can it be argued that this questioning process is unique to those who engage in research? Or to put the question another way, are only researchers capable of being intellectually curious?

The case studies did not help much in answering such questions, since the characteristic categorised as 'intellectual curiosity' did not come across very strongly. There were very few references to it, although interestingly most of them came from students based in the research orientated universities. It is possible, therefore, that

there is something in the argument, even though it is difficult to believe that this characteristic can ONLY be found in active researchers. Indeed, as has been seen, some weak evidence was found at both Ash and Cedar that 'intellectual curiosity' may be present in non-research orientated departments. If this is the case, then it means that the search must still go on for the elusive Factor X, although it is beginning to look as though it is not likely to be found.

14.3.2.8 Overview

This section has examined those six main characteristics identified by both staff and students as being inherent in good teaching. The main purpose has been to ascertain whether any of them could be unique to research. The conclusions may be summarised as follows:

Summary

1) *Knowledge*

Direct connection, but it can be gained by other means.

2) *Organisation, preparation, preparation, communication, and management*

No direct connection

3) *Interest and enthusiasm*

No direct connection. Both characteristics may be found in non-researchers

4) *Evaluation and feed-back*

Generally, no direct connection, although it may be helpful in supervising dissertations

5) *Availability, helpfulness, and sensitivity*

No direct connection

6) *Intellectual curiosity*

Direct connection. It may probably be found more in active researchers, but it is doubtful whether it is a characteristic that is unique to such lecturers and that it is not present in at least some non-researchers.

Thus only two characteristics appear to be DIRECTLY connected to research, with one perhaps being partly connected:

1) *Knowledge*

Research may help a teacher to be more knowledgeable, but knowledge may be gained by other means eg, by diligent perusal of the academic and professional literature.

2) *Intellectual curiosity*

This characteristic may maintain and enhance a lecturer's ability to adopt a critical perspective, but the ability to think critically and to be able to ask difficult questions is hardly likely to be unique to those who are engaged in research.

3) *Evaluation and feed-back*

Effectiveness in this direction is hardly likely to be confined solely to researchers, except that it is probably difficult to supervise and to mark student dissertations without having some experience of what is involved in devising and executing a research project. However, it is clearly not impossible as evidence from the case studies demonstrated.

If this analysis is valid, therefore, then it would suggest that while research may help to ENHANCE a teacher's performance, it is also possible to obtain the benefits through other means.

14.4 SUMMARY

This chapter has brought together the material presented in earlier chapters with the objective of answering the research questions formulated in Chapter 5 (Sections 5.3.4 and 5.3.5) viz:

1) Is good accounting teaching dependent upon an active involvement in research?

2) And if so, does it apply at both an individual and at a departmental/institutional level?

In attempting to answer these questions, it has become apparent that those academics who support the belief rarely define their terms. It is not clear, for example, what is meant by 'research', and thus it can mean anything from preparing material for a class to taking part in original investigatory work. Similarly, 'teaching' is also not usually defined. This is an important point, because the duties attached to teaching can include many facets, and research (however defined) may not be relevant to all of them.

The 49 lecturers interviewed identified a number of characteristics of good teachers, the eight most important ones being: clarity and understanding, knowledge of the

subject matter, stimulation of interest, preparation and organisation, enthusiasm for the subject and for teaching, the usefulness and relevance of the material, the encouragement of independent thought, and concern and respect for the students.

They also identified three main types of research: original investigations of a pure and applied nature, literature-based scholarship, and technically orientated scholarship. The five main benefits that research was thought to bring to teaching were: the adoption of a critical questioning approach, the provision of additional materials and examples, the personal benefits that lecturers gained, such as interest and enthusiasm, and the keeping of their knowledge up to date

Of the 19 benefits identified, it was suggested that these could be summarised under four main headings. In order of importance these were:

1) personal benefits derived by the lecturer;
2) an improvement and an expansion of the lecturer's knowledge;
3) the provision of additional material for classes; and
4) the development and an enhancement of the lecturer's critical perspective.

There was a close agreement about the nature of good teaching as identified by the lecturers and as perceived by the students. The eight factors identified with good teaching by the students (in order of importance) were: stimulation of interest, availability and helpfulness, knowledge of the subject matter, clarity and understanding, preparation and organisation concern and respect for students, sensitivity and concern over progress, and questions and discussions.

The main difference between the lecturers' and the students' views was that the students placed 'availability and helpfulness' as the second most important factor, whereas the lecturers placed it in 9th equal position.

The ratings attached to the students' constructs were tabulated, and it was then possible to determine whether there were any perceived differences between good accounting teachers and good teachers in other subjects. The scores proved to be very close, and this would suggest that the characteristics required of a good teacher were the same irrespective of the discipline.

By analysing the various factors identified from both the staff and the student interviews, an assessment was made of whether any of them could be considered exclusive to an active involvement in research activities. When judged from this point of view it was difficult to assert with any confidence that the identified benefits could not be obtained by other means. It was argued that perhaps the one factor that came closest to being exclusive to research was the maintenance and enhancement of a lecturer's critical faculties. However, there appeared to be some limited evidence indicating that this factor could also be present in non-research orientated departments. It was postulated, therefore, that it was highly unlikely that ONLY those

lecturers who were involved in research could adopt a critical approach in their teaching.

Thus no factor was clearly identified that could be considered to be unique to an active involvement in research. This might then lead to an assumption that it is NOT necessary to be engaged in research in order to be a good accounting teaching. Before such a firm conclusion can be reached, however, the hypotheses framed in Chapter 5 (Section 5.3.5) need to be reviewed, and the results of the study considered in a little more depth. This is done in the next chapter.

CHAPTER 15

THE OUTCOME

15.0 INTRODUCTION

The conclusion reached in the last chapter was that this study had not identified any specific factor inherent in accounting research that provided a unique (in the sense of necessary) benefit to teaching. In the light of this finding, this chapter reviews the study, and then presents some suggestions for further research into the relationship between accounting research and teaching. The chapter is divided into three main sections. Section 15.1 provides an overview of the study. Section 15.2 offers some ideas for future research, while Section 15.3 contains some concluding remarks.

15.1 REVIEW OF THE STUDY

It was indicated in Chapters 2 and 3 that the belief about a necessary relationship between research and teaching had developed over a long period of time, and that it is now very firmly held by many eminent academics, both in the United Kingdom and overseas. However, it was not altogether clear from the material reviewed in those chapters why the belief became so firmly entrenched in higher education, and why so many academics became such strong supporters of it, although it may have been because it was assumed that the qualities required to undertake research were also the qualities required to be a good teacher. It was also argued that it was rather surprising that while there had been strong support for the belief in the United Kingdom for most of this century, it had not been subject to any rigorous questioning (see Chapter 2: Sections 2.1.2.2 and 2.3; and Chapter 4: Section 4.2). However, this has not been true of the United States of America where there have been very many studies investigating research and effective teaching (see Chapter 4: Section 4.3).

The studies that have been undertaken have been mainly of a quantitative nature, and the research method adopted has normally been one where student ratings have been compared with lecturers' publication records (see, for example, Batty and Matthews, 1988; Centra, 1983; and Bell et al, 1993). Sometimes, a different measure or a combination of measures has been used in order to assess research output eg, peer review (Braunstein and Benston, 1973); citations (Frey, 1978); publications and citation counts (Rushton et al, 1983); publications, research grants, conference attendance, attendance and participation in professional meetings, awards and prizes, and special recognition (Hoffman, 1984); and publications and self-assessment (Fox, 1992).

As none of these quantitative studies has been able to establish a strong link between research and teaching [Feldman's meta-analysis (1987) had indicated a positive

correlation of r = 0.12], it was argued in Chapter 5 that a phenomenological or qualitative study would be more appropriate for an investigation of this type, as the study was more concerned about individual feelings and views, rather than with substantive and quantifiable facts. The chapter, therefore, explored the various research methods that could be adopted in a study investigating the relationship between accounting research and teaching. The analysis indicated that a case study approach would be appropriate. A number of research questions were then framed and four hypotheses formulated (see Chapter 5, Sections 5.3.4 and 5.3.5), following which two main research techniques were selected in order to carry out the case studies viz, semi-structured interviews to be used in conducting interviews with lecturers at different levels in various university accounting departments, and repertory grid, for use with selected groups of students in the same university departments as the lecturers (see Chapter 5, Sections 5.4.6 and 5.4.7).

Chapter 6 outlined how the case studies were operationalised, and the results analysed, while Chapters 7 and 8 provided some background information about the history and nature of accounting in British higher education. Chapters 9 to 13 gave a detailed summary of the conduct of the case studies in the five British university accounting departments selected for investigation. Chapter 14 assessed and analysed the data. The main conclusion reached was that while an active involvement in research might help to enhance teaching performance, there was no single benefit that could be considered as deriving solely from research. It was argued that some experience of research may be helpful in supervising student dissertations, but it was not absolutely essential. This was clear from the evidence obtained from Oak University where most of the staff were involved in supervising dissertations even though few of them had any experience of research (see Chapter 14, Section 14.3.2.5). It was also argued in Chapter 14 that active researchers were more likely to be intellectually curious, and that as a result, they probably adopted a more critical approach in their teaching. However, it was apparent from the case studies that it was not only active researchers who could be intellectually curious, as some evidence was obtained (albeit weak) which indicated that some non-researchers did also adopt a critical approach in their teaching (see Chapter 14, Section 14.3.2.7).

This conclusion cannot prove, of course, that in order to be a good accounting teacher it is NECESSARY to be an active researcher. Indeed, as indicated in Chapter 5 (Section 5.3.2), it was not expected that the adoption of a qualitative approach for this study would make it possible to do so, but then the various types of quantitative studies reviewed in Chapter 4 have also not been able to offer any such proof. The results of this study, however, would indicate that at the very least there must be some considerable doubt (when stated categorically) that the belief is valid. This doubt arises for four main reasons:

1) Teaching duties range far beyond classroom performance, many of which are largely unrelated to the benefits that an involvement in research might bring. Thus it is unfair to judge a lecturer's overall effectiveness on the basis of a narrow range of activities.

2) The meaning of 'good' is not always defined, but it may depend upon the personal experience of the person making the decision eg, students' views on 'good' teaching may be quite different from those of either lecturers or of senior academics.

3) The term 'research' is also rarely defined. The general consensus appears to be that only an involvement in 'research' can ensure that 'good' teaching takes place, irrespective of the nature of research, the amount undertaken, or of its quality.

4) It is possible to elicit a considerable number of benefits that research may bring to teaching, but it is difficult to accept that any one of these benefits could only be gained by being actively engaged in research.

It could be the case, of course, that those doubts that do arise are unjustified because of some weaknesses in the research method adopted and the research techniques used. The study has been based on a relatively small number of interviews with staff and students in just five university accounting departments. Only two of these departments had a strong research record, and it might have been preferable to have included another such department. However, it has still proved possible to answer the research questions and hypotheses from the five cases used in the study, despite the absence of another strong research department.

There may be some reservations about the answers obtained from the interviewees, as the views expressed may not have been representative of their true feelings. This again does not appear to have been a major problem. While the views obtained from some of the interviewees at the beginning of their interviews may not have been entirely indicative of what they really thought (this applied particularly to the senior academics), there can be no doubt that some vigorous questioning soon established what were almost certainly their real beliefs.

Those students who took part in the repertory grid sessions were not generally selected at random, and only ten students from research orientated departments completed full grids. It could be that if more students from such departments had been included, then the overall results would have been somewhat different. This point is now being investigated in a further study, but the preliminary indications are that a similar pattern is beginning to emerge. In any case, the findings confirm those of other researchers (such as Feldman, 1988), even though they have generally used a different research method. It is believed, therefore, that the results obtained from the students' repertory grids are probably representative of the characteristics that students look for in effective teachers.

The analysis of qualitative data could have been a problem, as it is not always easy to plot trends and observe patterns from such data. Thus there is inevitably bound to be a great deal of subjective judgement in summarising the results of a series of hour-long interviews with 49 lecturers, and 381 constructs obtained from 38 students' repertory

grids, and then coming to some overall conclusion about their meaning. However, the data have been checked several times against the summary sheets, and there is no reason to believe that the various conclusions drawn from them are unfairly representative of either the lecturers' or the students' views.

After allowing for these various caveats, therefore, it is now possible to come to some firm conclusions about the research questions and hypotheses posed in Chapter 5, Sections 5.3.4 and 5.35.

The main research question was as follows:

Is it necessary to be an active researcher in order to be a good accounting teacher?

This study indicates that it is NOT necessary to be an active researcher in order to be a good accounting teacher.

The first specific research question posed was:

1) Is good accounting teaching dependent upon an active involvement in research?

Again, this study shows that good accounting teaching is NOT dependent upon an active involvement in research.

The second specific research question was :

2) And if so, does it apply at both an individual level and a departmental/institutional level?

The answer obtained for Question 1 answers the first part of Questions 2, but the answer to the second part of the question is much less clear. The notion that students benefit from studying in a research orientated department, still less a research-based institution, did not receive much support from the case study interviewees (see, for example, Chapter 11, Section 11.3.6), and little evidence was obtained which enables the question to be answered with any confidence. This belief is, therefore, worthy of further research, and it will be incorporated into some new hypotheses which will be formulated, in the next section. However, in view of the findings of this study, it is first necessary to re-assess the old hypotheses before framing some new ones.

Four hypotheses were put forward in Chapter 5 (Section 5.3.5), and these can now be reviewed:

H1 Accounting lecturers can only be good teachers if they are also actively engaged in research.

COMMENT: This study has not been able to discover any evidence to indicate that there is a necessary relationship between an active involvement in research and good teaching. The hypothesis must, therefore, be rejected.

H2 The teaching of accounting is enhanced when lecturers are involved in research.

COMMENT: This study suggests that there are a number of benefits that research can bring to teaching. The hypothesis may, therefore, be true. However, there may be some active researchers who are bad teachers eg, their elocutionary skills may be so poor that no matter what benefits research brings to their teaching, they are unable to communicate effectively with their students.

H3 The students' learning experience is enriched if they are studying in a department that has a strong research culture.

COMMENT: It may well be true that if some staff in a department are engaged in research, then there is an air of discovery and excitement, and that this is communicated to the students. As a result, they then become much more enthusiastic about their own studies. However, as indicated above, this notion received little support from among the lecturers interviewed. Nonetheless, as little evidence was obtained from the case studies about the belief, the idea is worthy of further exploration.

H4 The students' learning experience is deepened if they attend an institution that is research orientated.

COMMENT: No evidence was discovered that supports this hypothesis. There may well be a feeling of pride at being in an institution that is generally highly regarded and that has an international reputation for its research. However, it is difficult to see how this impacts consciously or even sub-consciously on the students' learning experience. Do students work harder, for example, or do they become more interested in their work simply because the INSTITUTION is research orientated? It appears very doubtful that this is the case, and so in the absence of any evidence to the contrary, this hypothesis must be rejected.

The overall findings of this study are highly significant, and their impact can now be assessed. In Chapter 1, Section 1.2, it was suggested that there could be three major outcomes of the study viz:

OUTCOME A: research is a vital ingredient of research.

OUTCOME B: research is not a vital ingredient of good teaching.

OUTCOME C: other activities are a vital ingredient of good teaching.

This study has shown that research is not a vital (in the sense of necessary) ingredient of good accounting teaching, although there are substantial benefits which it might help to provide. It has also indicated that there are a substantial number of other activities which accounting lecturers undertake, and that these may have an impact on their teaching (see Chapter 8, Section 8.2.4). Thus it would be too simplistic to argue that as research is not essential in order to ensure that good accounting teaching takes place, fewer lecturers need be employed to undertake more teaching (this was the argument behind Outcome A).

The previous studies reviewed in Chapter 4 (largely of a quantitative nature) showed that at best there tended to be only a weak relationship between research and good teaching, and that it was not clear whether good teaching depended upon an active involvement in research (see, for example, Bell et al: 1993). This study indicates that an accounting lecturer can be a good teacher without necessarily being involved in research. This is a significant finding for three main reasons: (1) it is the first time that a major study has been carried out in the United Kingdom which has sought to explore the relationship between accounting research and teaching; (2) it demonstrates that good teaching is not dependent upon an involvement in research; and (3) it adds to the general literature on the subject of research and teaching.

The study has also shown that belief may need to be re-examined from a different aspect. Some of the lecturers interviewed eg, at Cedar University (see Chapter 10: Section 10.3.3) and Elm University (see Chapter 11: Section 11.3.5) argued that it was not an involvement in research that led to good teaching. Rather, it was suggested that in order to be a good teacher it was necessary to be intellectually curious. It was argued that this was so because intellectually curious individuals are likely to be constantly asking 'why?' questions, and if they are teachers, they are generally well educated and highly trained with considerable time and resources at their disposal. Consequently, they will try to find out the answers for themselves. Thus their natural curiosity will lead them to undertake some scholarship ie, explore the literature, but if they are still puzzled, then they will go further and carry out some research for themselves.

This view finds support among a number of researchers. For example, Norris (1979), argued that the belief about research and teaching had two possible forms:

1) doing research may make a person a better teacher; and
2) the kind of mind and intellectual curiosity that a good teacher needs may also produce an inner drive to do research (p. 30).

Based on the comments reviewed in earlier chapters (see especially Chapter 2), it would appear that the first form is more generally supported, although Norris himself preferred the second form. He contended that:

> ... the person who has the outstanding ability to be a good teacher also has (a) the kind of enquiring mind that motivates research, and (b) the ability that makes it good research (p. 30).

Strauss (1966) also made a similar point when he attempted to define 'research ability'. He suggested that it was:

> ...the capacity, in a person with sufficient intelligence and adequate training, to devote imagination, originality, perseverance and hard work to the solution of a problem in which his curiosity has aroused enthusiastic interest (p. 421).

As was pointed out in Chapter 2 (Section 2.6), Rudd (1974) argued similarly, although at the time that Rudd's article was first read, its significance in respect of the findings of this study was not fully appreciated.

There may be something in this argument advanced by these researchers. Over a period of time, it might have been noticed that those who were apparently 'good' teachers (a judgement perhaps based on hearsay) were also actively engaged in research. It was then assumed that it was the involvement in research that made them good teachers. It follows that if Strauss (1966), Rudd (1974), Norris (1979), and the Cedar and Elm lecturers (INTER ALIA) are correct, then the common factor linking research and teaching is the enquiring mind that a good teacher possesses. There is no evidence to support this hypothesis, but it appears plausible. If the basic belief did develop from casual observations and over-heard remarks made about various lecturers, then it is hardly likely to have been written up in academic journals. Indeed, as reported in Chapter 3, it proved impossible to trace a particular time when the belief first became to be accepted, but it appears to have been quite well established by the end of the First World War.

It follows from both the results of this study and the argument advanced above that future researchers should examine the relationship between teaching and research (instead of the impact that research may have on teaching). In particular, it is possible to pose two main research questions:

1) Is intellectual curiosity an essential characteristic of a good teacher?

   and

2) Do intellectually curious individuals do research?

These research questions will be explored further in the next section in which, INTER ALIA, some new hypotheses will be formulated.

15.2 FUTURE RESEARCH

15.2.1 Defining the terms

The first step in any future research investigating the relationship between accounting research and teaching should be to define the terms, and the following sub-sections provide some help in this direction. The suggestions put forward are based on the material obtained from the case study interviews.

15.2.1.1 Teaching

The definition of teaching should be wide-ranging, and it should go far beyond the delivery of lecture and tutorial material to classes (for a detailed argument on this point, see Elton and Partington, 1993). It is suggested that the following duties should be taken into account in assessing whether a lecturer is a 'good' teacher:

1) Classroom performance, including the preparation, organisation and delivery of material in the form of lectures, tutorials, seminars, workshops, and other group-based activities.

2) The setting and marking of assessments, assignments, and examination papers, and the feed-back given to students.

3) Advice to students on course, subject, and topic affairs, and the counselling of students on personal and private matters.

4) The undertaking of departmental and institutional administrative tasks (such as committee work) that relates directly to the delivery of courses.

5) Research as redefined (see Section 15.2.1.2 below).

6) Involvement in extra-curricula educational and professional activities.

The above list is not exhaustive, but it does illustrate just how unfair it is to judge whether lecturers are 'good' if the assessment is based purely on their class room performance. This is especially the case when a heavy emphasis is placed on their knowledge if account is not also taken of their ability to communicate that knowledge.

15.2.1.2 Research

It is recommended that accounting research should encompass the following categories:

1) ORIGINAL INVESTIGATION: experimental, critical, or theoretical work undertaken to acquire new knowledge of the underlying foundation of phenomena and observable facts.

2) SCHOLARSHIP: work which expands the boundaries of knowledge by in-depth analysis, synthesis and interpretation of ideas and information using rigorous and documented methodology.

3) CONSULTANCY: the deployment of existing knowledge and expertise for the resolution of a specific accounting problem on behalf of a particular client.

4) PROFESSIONAL PRACTICE: the deployment of existing accounting knowledge and expertise on behalf of a client for the resolution of regular tasks and duties.

[adapted from PCFC, 1990: pp. 12-13]

Category 1) type research is often just referred to simply as 'research', but this is misleading as 'research' is more of a generic term. In order to avoid confusion, therefore, it is preferable to use the term 'original investigation'.

Elton (1992) argued that in addition to teaching and research, scholarship should be included as a third academic activity, and that it could be broadly characterised as consisting of new and critical interpretations of what was already known (p. 253). As indicated in the last chapter, this is particularly important in respect of accounting. However, it should include not only academic scholarship, but also 'technical' scholarship ie, the critical study of professional accounting articles, books, and pronouncements. This point was supported by Rice (1992) who argued that scholarship ought to deal with the application of knowledge to the problems of society (p. 125). Similarly, Boyer (1990) pointed out that the word 'research' only entered the vocabulary of higher education recently (p. 15), and that a new vision of scholarship was required (p. 13).

Technical scholarship plays a major part in the teaching of accounting, and it can be just as intellectually demanding as 'academic' scholarship. Some of the more recent pronouncements of the ASB, for example, are extremely complex and difficult to understand, and they should stretch the minds of even the most able students (see, for example, FRS5: Reporting the substance of transactions, ICAEW, 1995: pp. 195-283).

The inclusion of 'consultancy' and 'professional practice' is arguable and some academics would not regard them as 'research', while others might be willing to accept them provided that they were non-routine and substantive (CNAA, 1984: pp. 12-13). However, the distinction between substantive and non-substantive work is not always easy to establish, and it is perhaps unnecessary to do so. Consultancy and practice work (irrespective of whether they are either routine or substantive) keeps lecturers informed of current problems in business, commerce, and government. Such work can also provide relevant and up to date material that relates to the practical world, and it can supplement the material contained in text books (see, for example, Clark , 1984; de Winter Hebron, 1984; Gillham, 1984; Goldstone, 1984; Martin-Moran, 1984; Mellor

and Stirling, 1984; Prabhu, 1984; Purser, 1984; Stonebanks, 1984). All consultancy and all practice work, therefore, should be regarded as acceptable forms of research.

15.2.1.3 Publications

It would be appropriate to comment at this point on the importance that publications play in assessing both the amount and the quality of research being undertaken in higher education. Elm University for example, defines research in terms of output that leads to publication in 'category one' journals (see Chapter 11, Section 11.3.4.). It is recommended that whatever definition of research is adopted, it should be undertaken with a view to publication. The main reason for making this recommendation is that normally lecturers have to provide some evidence of their research activity so that it is clear that it is a contribution to knowledge. It may also be the case that they have to demonstrate what impact it has on their teaching. The need to establish that they are doing some research is particularly important in the case of consultancy and private practice work, because these types of research do always lend themselves very easily to publication, and there is a danger that they will be regarded as being undertaken primarily for private and personal financial gain.

The type of publication in which the research is published will vary according to its nature. Thus original investigatory work and academic scholarship would normally be intended for publication in academic books and refereed journals, while technical scholarship would be published mainly in text books, professional journals, and student magazines.

Writing is a severe mental discipline (Boice and Jones, 1984), irrespective of where the material may eventually be published. Lecturers need to be constantly reassessing the most effective way in which such accounting material can best be presented to students. It follows that the writing of text books, and articles for professional journals and student magazines also provides some clear evidence that lecturers are thinking about the problems that they encounter in their teaching, and of the most effective way of making them comprehensible. Hence the skills involved should help lecturers to become more effective teachers.

Work of a consultancy or professional practice nature may not be easy to publish, perhaps because of the need to preserve client confidentiality However, there is no reason why the data obtained from such work could not form the basis of (say) a case study or an article for a professional journal provided that the client's anonymity is safeguarded.

In summary, therefore, lecturers should be encouraged to write up their research and attempt to get it published, partly because such material provides some evidence of the extent to which they are involved in research, and partly because writing is a mental discipline which provides a focus for their research.

15.2.2 Framing new hypotheses

With the above definitions of teaching and research in mind, it is now possible to formulate some new hypotheses as the basis for further research. These hypotheses link with the ideas outlined in Section 15.1 along with some new research questions posed at the end of that section The suggested new hypotheses are as follows:

H5 Accounting teachers who are actively engaged in research are more likely to adopt a questioning and critical approach in their classes.

H6 Accounting teachers who are active researchers are more likely to adopt a literature- led approach in their teaching.

H7 Accounting students will more readily accept a literature-led teaching approach provided that this is also adopted by most other lecturers within a department.

H8 Accounting students in institutions that are heavily orientated towards research will more readily accept a highly critical teaching approach.

Unlike the original hypotheses, all of the new hypotheses lend themselves more towards a quantitative approach. Both hypotheses H5 and H6, for example, could be investigated by a questionnaire survey among accounting lecturers, perhaps by asking questions about their research involvement and the types of teaching methods that they use in their classes. Hypotheses H7 and H8 could also be tested by a questionnaire survey among accounting students. However, these hypotheses do deal more with attitudes eg, '... will more readily accept...', so, as was argued in Chapter 4, Section 4.3.5 and Chapter 5, Section, 5.3.2, a qualitative approach might be more appropriate, possibly by using repertory grid.

15.2.3 A critical perspective

A further study would be quite fascinating to pursue along the lines indicated above, and it would also have some important practical considerations. The argument would run as follows:

1) Good teachers are more likely to have enquiring minds (than are poor teachers)

2) Those who have enquiring minds are more likely to do research

3) Therefore, those who are good teachers are more likely to do research.

This syllogism depends, of course, on two main assumptions: (1) that in order to be a good teacher it is desirable to have an enquiring mind; and (2) that teachers who have enquiring minds will also be sufficiently intellectually curious to become involved in research. However, these assumptions appear reasonable, because it is hard to believe

that students can find the subject interesting if lectures and tutorials are merely a regurgitation of a whole series of rigid steps and unquestioned 'facts'. It would also be necessary to consider how it might be possible to operationalise what is meant by the terms 'an enquiring mind' and 'intellectual curiosity'. One way might be to measure the extent to which particular lecturers adopt a critical approach in their teaching. Some indication might be obtained, for example, from examining the reading material given to students, the type of coursework assignments and examinations papers set and the depth and rigour of the answers that the students are expected to provide. Some support for assessing teaching in this way in included in Elton and Partington's study (1993) advocating the development of a culture for quality in higher education, and the formulation of new 'bespoke' criteria for teaching (p. 11).

The argument advanced above means that accounting lecturers themselves need to develop and maintain their own critical faculties, although this may be more difficult than it appears. As Mathews et al (1990) commented in a survey investigating accounting research and teaching in Australian higher education::

> Perhaps what is needed, even more than material support, is the development on the part of staff members of intellectual curiosity and a state of mind which continuously questions established tenets and practices (pp. 74-75).

But they then went on to report that:

> The Panel was struck by the number of institutions where there appeared to be a serious lack of intellectual curiosity (p. 235).

While this was an Australian report, there is no reason to believe that a similar criticism could not be made of British accounting academics. The results of this study would suggest that an involvement in research is a measure of a teacher's intellectual curiosity, and that this is an innate characteristic of a good teacher. However, it would perhaps be going too far to suggest that those teachers who do not do any research cannot be intellectually curious. Evidence obtained from the case studies indicated that this is clearly not the case since a number of non-active researchers were interviewed who (without any doubt) possessed a degree of intellectual curiosity (see, for example, Chapter 9, Section 9.3.5; Chapter 10, Section 10.3.3; and Chapter 12, Section 12.3.5). Thus other methods of measuring intellectual curiosity will need to be adopted if such a characteristic is a feature of both researchers and non-researchers. As indicated above, one facet of intellectual curiosity may be investigated through its likely consequences, by examining at least some of the type of assignments and examination questions that lecturers set and the answers that students are expected to produce. It would also be desirable to identify other measures of an enquiring mind, independent of its manifestation in teaching. As Hammond et al (1969) put it:

> How well can a person's teaching effectiveness (which is difficult to measure) be inferred from his level of scholarly research (which is easy to measure)? [p.683].

The answer to this question is not known, and hence there is a need for further research to identify possible links between the two.

15.3 CONCLUDING REMARKS

This chapter has summarised the findings of this study, and it has also put forward some ideas for further research. The study suggests that there is probably a beneficial relationship between accounting research and teaching, but that it is unlikely that it is necessary to be an active researcher in order to be a good accounting teacher. It was postulated that the belief probably arose from observations made over a long period of time that the best teachers also happened to be active researchers, and it then came to be assumed that it was their research that made them good teachers.

It was suggested that it was more likely that good teachers had enquiring minds, and that it was their innate curiosity that drove them to finding out the answers for themselves. This amended postulate then enabled some indication of the way in which the study could be progressed.

Before commencing such a project, it was recommended that the terms used in this context, such as 'research' and 'teaching' needed to be re-examined and redefined because it was not always clear what they mean. Teaching, for example, includes many facets, and 'research' may not be relevant to all of them. Consequently, some definitions of both teaching and research were put forward. As far as research is concerned, it was recommended that whatever definition of research was adopted it should be undertaken with a view to some form of publication, although it was accepted that some forms of research may not lend themselves very readily to being published eg, consultancy and private practice work

As a result of the findings of this study, once the terms 'teaching' and 'research' had been defined, it was possible to formulate some new hypotheses and to indicate how they might be operationalised. These new hypotheses should now form the basis for further research.

This is the first major British study of accounting research and teaching, and the overall findings are highly significant, although there is still scope for much more work to be done on this important issue. In summary, the following important considerations have arisen from the study, and these should help future researchers:

1) The qualities required of a good accounting teacher apply to other disciplines.

2) It is possible to be a good teacher without being involved in research.

3) Research does provide some additional benefits to teaching, and these probably do have a favourable impact on the effectiveness of a teacher.

4) A more critical teaching approach is required in the teaching of accounting.

5) Lecturers should be encouraged to undertake some research, because it increases the probability that they will introduce a more critical perspective into their teaching.

The belief about research and teaching is very strong in higher education, and the findings of this study may perhaps not be particularly welcome among those academics who have an unquestioning faith in the belief. However, while the belief may be misplaced, the results of this study do not indicate that an involvement in research is unimportant for accounting lecturers.

The evidence obtained has indicated that it is possible to be a good accounting teacher without being an active researcher. This might suggest that if Outcome B outlined in Chapter 1, Section 1.2 ('research is not a vital ingredient of good teaching') is followed through, fewer accounting lecturers would need to be employed and the ones left would be faced with having to do more teaching. However, such a conclusion would be erroneous. This study has indicated that intellectual curiosity may be an important characteristic of a good teacher, and that involvement in research may provide some evidence of this characteristic. Hence lecturers should be encouraged to adopt a questioning approach in their teaching, and they will be expected to demonstrate that they do so. Research may provide such evidence (especially if the results are published), although there may be other ways of measuring intellectual curiosity, such as the type of assignment and examination questions set and the depth of answers required.

It follows that this study has shown that more (and not less) accounting research is probably required. Indeed, in order to cope with the rapid changes that are taking place in an increasingly sophisticated world, accountants need to be extremely adaptable and flexible in their thinking. This means that they need to be taught by lecturers who themselves are also thinking through the issues, and who bring a critical perspective into the class room. One important way of demonstrating that they do adopt such an approach is to undertake some research. In other words, lecturers need to lead by example. As Portia put it in 'The Merchant of Venice':

> *It is a good devine that follows his own instructions: I can easier teach twenty what were good to be done, than be one of the twenty to follow mine own teaching* (Act 1, Scene II).

Amen to that.

EPILOGUE

This study is the culmination of an ambition that I have had for several years. I became interested in the impact of research on accounting teaching when senior academics in my own university were reputed to have inferred that if the accounting staff were not active researchers, then they could not possible be good teachers. This seemed an extraordinary allegation. It was one that appeared to question my colleagues' professional integrity, and it was certainly one that did not mirror my own experience.

When I began to investigate the belief, I found that it was commonly held, although there was little evidence to support it. The belief appeared to have become almost an article of faith among academics, and I was aware that even my initial enquiries had led me to tread on some jealously guarded territory.

I have learnt a great deal from this study. It has partially confirmed my initial feelings that it is possible to be a good teacher without being an active researcher. However, I am now convinced that there is something in the belief. I believe that accounting students need to be taught to be critical, and in order to assist them in this respect lecturers need to raise doubts and pose questions in the minds of the students. This requires the lecturers themselves to be highly critical, and perhaps the best way of demonstrating that they adopt this approach in their teaching is to be engaged in some form of research.

This approach to teaching is sometimes hard to adopt. It is much easier for lecturers to deal with a particular accounting issue by following a set of fairly rigid rules. This then enables the 'solution' to be shown as being 'correct'. Students also prefer to deal with accounting problems in this way, since there appears to be much satisfaction (and false comfort) in arriving at the 'correct' solution, irrespective of whether the answer is particularly meaningful.

During the progress of the study, I have had an opportunity to put into practice what I was learning. During the academic year 1994/95, I was responsible for the teaching of a new final year honours' module in international financial accounting. I have to admit that my amended approach to teaching was not particularly successful, at least if it were to be measured in terms of student reaction. As it happened, the eventual examination results were not as bad as had been feared, and three students out of the 45 in the group were awarded first class honours' degrees. In dealing with the students, I tried to include some of the lessons that I have learned from this study, the main ones being as follows:

1) Clear and comprehensive documentation (eg, work schemes and book lists) were given to the students at the beginning of the module, and this documentation contained enough information for the whole of the academic year. The students

seemed to accept this as a matter of routine, even though few other module leaders adopted the same practice.

2) The lectures and tutorials were planned much more carefully, so that they followed a clearly laid down structure, including specified aims and objectives for each topic. This approach was generally welcomed. There was also less emphasis placed on the communication of facts in the lectures, and much greater guidance was given on what to read and where to find it ie, a much more student centred approach. As mentioned above, the final examination results appeared to indicate that this method of forcing the students to work on their own was reasonably successful.

3) Frequent breaks were given within a lecture, and non-related academic matters were introduced into the lecture flow. The idea behind this was to reduce the intensity and pace of the lecture, and to enable the students to catch up on what had just been said. There was neither any favourable nor any adverse reaction to this technique.

4) Some deliberate 'amusing' anecdotes or stories were fed into the lectures. These usually met with a stony silence, so this idea was soon abandoned, any innate humour being left to come across naturally.

5) The repertory grids indicated that students placed great importance on lecturers being available and ready to help. My experience had been that most students (except those from overseas) rarely sought help outside the class room. I began to stress in my lectures and tutorials, therefore, that I was 'always' available, but still very few students ever took up the offer. Indeed, almost without exception, the ones that did ask for extra help tended to be the more capable students. The fact that so few student ever asked for extra help (either from myself or my colleague) may be because of the problem outlined in 6) below. There could be a number reasons why the offer was not taken up:

   (a) the students only wanted to FEEL that they could come to see staff as and when required;
   (b) the weaker students may not have recognised that they did need some extra assistance;
   (c) the poorer students may have been frightened to come because they did not want it known that they were struggling.

6) New types of course work were introduced into the module. The objective was to enable the students to practice different types of written communicative skills. The experiment was not a success, and it almost certainly had some adverse impact on all the other innovations. The main problem arose because the students obtained what they regarded as being very low marks for their first piece of course work (low, that is, compared with the marks that they had being used to getting for other course work). This might have been caused by their inexperience

in having to deal with a new type of work, but they were so enraged by their marks that they remained alienated for the remainder of the academic year.

Thus my moderated approach to teaching and my new found zeal did not work particularly well during its first try-out, although I think the main cause was the marks awarded for the first piece of course work. I think that if the marks had been higher, the students would have been much more receptive to the new approach, and to all of the other innovative changes introduced during the year. There is no doubt that accounting students are very conservative, and they do not like change. Furthermore, being human it is understandable that they would probably like to get a degree as easily as possible, irrespective of whether it provided them with a firm foundation for their future careers.

During the current year, the changes have been modified (especially those relating to course work). The preliminary indications are that the year is progressing much more smoothly.

This conclusion surrounding my own personal experiences lends weight to the findings obtained from the overall study:

1) Lecturers have to work as a team throughout the whole of a course.

2) Similar teaching methods have to be adopted by all lecturers, and they have to be applied consistently in all years (or at least changed only gradually as the course progresses).

3) There should be an agreed departmental policy for the marking of assignments and examination papers, and the students should be given clear guidance on what they have to do to earn the marks.

4) Literature-led teaching should be introduced in the first year of the course, and during that year students should be taught how to critique articles so that by the time that they reach their final year, they are competent to cope with a teaching method that may be almost entirely literature-led.

On reflection, I think that my enthusiasm for changing my teaching method made me attempt to do too much too quickly, and that only gradual changes should have been introduced into what was a new module. Nonetheless, notwithstanding the difficulties that I have had in changing my teaching method, I intend to persevere with all of the ideas listed above. This will mean working much more closely with my colleagues. This would have been difficult at one time, because lecturers have traditionally tended to be very independent. This is now much more difficult, mainly as a result of the Higher Education Funding Council's teaching assessment exercise. Thus one beneficial effect of this exercise is that the staff are now having to work as a team:. *tempora. mutantur nos et mutamure in illis:* the times are changing and we with them!

APPENDICES

APPENDIX 1.1

A COMPARISON OF RESEARCH AND TEACHING RATINGS OBTAINED BY SELECTED DEPARTMENTS IN ENGLAND

RESEARCH ASSESSMENT EXERCISE GRADES	TEACHING ASSESSMENT GRADES: EXCELLENT Number of depts	% of total depts	SATISFACTORY Number of depts	% of total depts	UNSATISFACTORY Number of depts	% of total depts	TOTALS N	%
1	6	1	75	19	2	1	83	21
2	9	2	90	23	1	-	100	25
3	25	6	72	18	-	-	97	24
4	30	8	44	11	-	-	74	19
5	30	8	11	3	-	-	41	11
Totals	100	25%	292	74%	3	1%	395	100%

Note: Eight subject areas were included in this survey: law, history, chemistry, mechanical engineering, computer science (research was assessed as both applied and basic), architecture, applied social work, and business and management studies.

(Source: THES, May 19, 1995: p.iv)

APPENDIX 4.1

SUMMARY OF NORTH AMERICAN STUDIES INTO RESEARCH AND TEACHING

AUTHORS	DATE	UNIT OF ANALYSIS	SAMPLE SIZE	MEASURE OF TEACHING EFFECTIVENESS	MEASURE OF RESEARCH PRODUCTIVITY	MAJOR FINDINGS
			N			
Guthrie	1949	Individuals	Several hundred	SE & CE	CE	No significant association
Riley	1950	Individuals	384	SE	P	Partially related
Woodburne	1952	Individuals	64	NA	Promotion & P	Positive association
Frumkin & Howell	1954	Individuals	2	SE	P	Publications of superior teachers greater importance
Maslow & Zimmerman	1956	Individuals	86	SE & FE	CoR of creativeness	R = 0.51 (SE) R = 0.77 (CoR)
McGrath	1962	Individuals	75	SA	SA	Scholarship vital
Voeks	1962	Individuals	305	SE	Membership of societies & P	No relationship
Usher	1966	Individuals	26	SE	DE	R = 0.23
Bresler	1968	Individuals Departments	106 4	SE	P & research support	R = 0.23
Ahern	1969	Individuals	75	OTA	P	Greater
McDaniel & Feldhusen	1970	NA	NA	NA	P	R = - 0.13 (books) R = - 0.10 (papers)
Plant & Sawrey	1970	Individuals	32	SE	P	No systematic empirical evidence
Stallings & Singhal	1970	Individuals	121 128	SE SE	P P	R = 0.26 R = 0.13
Grant	1971	Individuals	685	SE	Faculty allocated time	No relationship
Hayes	1971	Individuals	355	SE & AE	P & CoE	Positive (AE). None (SE)
Bausel & Magoon	1972	Individuals	105	SE	P Grants	R = 0.04 (average) R = 0.10 (grants)
Cope et al	1972	Departments	17	SE	ACE & dept ranking	No relationship
Harry & Goldner	1972	Individuals	211	SE	P	R = 0.19
Huber	1972	Individuals	726	SA	SA	Little use of research
Stavridis	1972	Individuals	32	SE	P	R = 0.27
Aleamoni & Yimer	1973	Individuals	362	SE	P	R = 0.2
Braunstein & Renston	1973	Individuals	347	SE	Chairman s & DE	R = 0.30
Clark	1973	Individuals	45	SE	P	R = 0.30

Siegfried & White	1973	Individuals	45	SE	P	R = 0.03
Cornwell	1974	Individuals	NA	SE	Research activity	No effect
Hicks	1974	Individuals	459	SE	P	R = 0.25
Hoyt	1974	Individuals	222	Student academic progress	P	No relationship
Lasher & Vogt	1974	Individuals	NA	SE	Involvement in non-teaching activities/ public service	Statistically significant
Aitkin	1975	Individuals	NA	SE	Scholarly productivity	Little/no relationship
Linsky & Straus	1975	Individuals	1,422	SE	P & citations	R = 0.04
Marquardt et al	1975	Individuals	NA	SE	P	R = 0.25
McCullagh & Roy	1975	Individuals	52	SE	P	R = 0.05
Ratz	1975	Individuals	15	SE	Research grants	No association
Dent & Lewis	1976	Individuals	90	SE	Citations	R = 0.02
Faia	1976	Individuals	53,034	Teaching awards	P	R = 0.11
Hoyt & Spangler	1976	Individuals	183	SE	Research involvement	R = 0.17
Rossman	1976	Individuals	122	SE	P & committees	Not related
Wood & DeLorme	1976	Individuals	69	SE	P	R = 0.39
Goldsmid et al	1977	Individuals	35	Distinguished teacher awards	P	Research not incompatible with superior teaching
Frey	1978	Individuals	42	SE	Citations	R = 0.37 (skill) R = - 0.23 (rapport)
Wood	1978	Individuals	23	SE	P	R = - 0.07
Freedman et al	1979	Individuals	129	SE	P	R = 0.23
Marsh & Overall	1979	Individuals	183	SE	Self-ratings	R = 0.14
Stumpf et al	1979	Individuals	129	SE	P	R = 0.23
Michalak & Friedrich	1981	Individual	86	SE Grapevine	Citations DE/ Chairman's evaluation	R = 0.20 R = 0.33
Teague	1981	Individuals	25	OTA	Presentations Grants/contracts publications	Add support
Centra	1983	Individuals	2,973 1,623	SE	P	R = 0.10 R = 0.07
Friedrich & Michalak	1983	Individual	74	SE	DE & Dept evaluations	R = 0.17
Rushton et al	1983	Individuals	52	SE	P Citations	R = 0.10 R = - 0.24

Hoffman	1984	Individuals	65	SE	P, grants & conference papers	R = 0.25
Feldman	1987	Individuals	NA	Various	Various	R = 0.12
Bell et al	1993	Individuals	473	SE	AE & P	Some association
Fox	1992	Individuals	3,968	FE	FE	Research & teaching at odds
Volkwein	1994	Departments	27	DE, FE & SE	CE, DE & Research grants	Little evidence

KEY: ACE = American Council on Education; AE = administrator evaluation; CE = committee evaluation; CoE = colleague evaluation/rating; DE = dean evaluation/rating; FE = faculty evaluation;
OTA = outstanding teacher award; NA = not applicable/available; P = publications; SA = self- assessment; SE = student evaluation/rating.

[Based on Faia (1976) and Feldman (1987)]

APPENDIX 6.1

PROMPT NOTES USED WHEN INTERVIEWING SENIOR ACADEMICS

INTRODUCTION

1. Thanks
2. Tape recorder
3. Notes
4 No names
5. No institution

APPOINTMENT OF ACCOUNTING LECTURERS

1. His role
2. Duties to be undertaken
3. Balance between teaching/research/administration
4. Teaching policy
5. Definition of teaching
6. Training given
7. Monitoring and evaluation of teaching
8. Definition of good teaching
9. Administrative duties
10. Monitoring and evaluation of administrative duties
11. Research policy
12. Definition of research
13. Monitoring and evaluation of research
14. Basis of promotion
15. Evidence obtained

FURTHER POINTS

1. Further points
2. Thanks

APPENDIX 6.2

PROMPT NOTES USED WHEN INTERVIEWING HEADS OF DEPARTMENT

INTRODUCTION

1. Thanks
2. Tape recorder
3. Notes
4. No names
5. No institution

BACKGROUND

1. PhD
2. Teaching/research relationships
3. Two part interview

DEPARTMENTAL OBJECTIVES

1. By whom
2. Who monitors
3. Teaching or research
4. Administration
5. Extra-departmental administration

DEPARTMENTAL TEACHING POLICY

1. Who
2. Class contact hours
3. Composition of teaching
4. Monitoring and evaluation of teaching
5. Definition of good teaching
6. Corrective action

DEPARTMENTAL ADMINISTRATION

1. How allocated
2. Subject
3. Course
4. Departmental;
5. Faculty/university/external

RESEARCH

1. Balance
2. Definition
3. Precise requirements
4. Monitoring/evaluation
5. Purpose of departmental research
6. Actual use in teaching

FURTHER POINTS

1. Additional comments

APPENDIX 6.3

PROMPT NOTES USED WHEN INTERVIEWING LECTURERS

INTRODUCTION

1. Thanks
2. Tape recorder
3. Notes
4. No name
5. No institution

TEACHING

1. Subjects, courses, levels
2. Class contact hours
3. Definition of teaching
4. Preparation, assessment, marking time
5. Qualities of good accounting teacher
6. Monitoring own performance
7. Feelings about teaching role

ADMINISTRATION

1. Internal departmental duties
2. External departmental duties
3. Time taken
4. Feelings about administration

RESEARCH

1. Definition
2. Involvement
3. Time
4. Topics
5. Publications
6. Use in teaching
7. Proportion used in teaching
8. Colleagues' rating
9. Proportion used
10. Benefits of research in teaching
11. Problems of combining research and teaching

12. Feelings about research roles

FURTHER COMMENTS

1. Other points
2. Thanks

APPENDIX 6.4

PRO FORMA REPERTORY GRID AS USED AT CEDAR, ELM, OAK, AND PINE UNIVERSITIES

ATTRIBUTES OF ACCOUNTING LECTURERS

										1. SIMILARITY
										E1 Someone who I think is a good accounting teacher
										E2 Someone who I think is a poor accounting teacher
										E3 Someone who is a fairly good accounting teacher
										E4 An accounting teacher who really helped me to learn
										E5 An accounting teacher who put me off learning
										E6 An accounting lecturer whom I would consider to be an 'expert teacher'
										E7 A teacher in another subject who I think is a good teacher
										E8 A teacher in another subject who I think is a poor teacher
										E9 A teacher in another subject who really helped me to learn
										5. CONTRAST

APPENDIX 6.5

PRO FORMA REPERTORY GRID AS USED AT ASH UNIVERSITY

										1. SIMILARITY	ATTRIBUTES OF ACCOUNTING LECTURERS
										E1	Someone who I think is a good accounting teacher
										E2	Someone who I think is a poor accounting teacher
										E3	Someone who is a fairly good accounting teacher
										E4	An accounting teacher who really helped me to learn
										E5	An accounting teacher who put me off learning
										E6	An accounting lecturer whom I would consider to be an 'expert teacher'
										5. CONTRAST	

APPENDIX 6.6

CLASSIFICATION OF TEACHING DUTIES

---

1 ORGANISATION OF TEACHING DUTIES

a) Lectures
b) Tutorials
c) Workshops
d) Laboratory sessions
e) Case studies, assessments, assignments
f) Examinations
g) Seminars
h) Invigilation
i) Dissertations

2 PROCESSES INVOLVED IN PREPARING FOR CLASSES AND DELIVERING MATERIAL

a) Preparation
b) Passing on knowledge/information
c) Activate enthusiasm, interest, motivation
d) Problem solving (analysing, linking, synthesising, thinking)
e) Performance
f) Research
g) Consultancy

3 PASTORAL DUTIES

a) Advice about the subject/course
b) Personal advice

4 MORE INDIRECT/LONGER TERM DUTIES

a) Subject/course administration
b) Developing new material for new and future courses
c) New course development work
d) Staff development

(Source: Lecturers' interviews)

APPENDIX 6.7

CLASSIFICATION OF GOOD TEACHING

---

1 STIMULATION OF INTEREST

a) Keeping classes attentive
b) The material is put across in an interesting way
c) The students become interested in the subject
d) Humour is used as a means of maintaining interest
e) A light hearted atmosphere is created
f) The students want to find out more

2 ENTHUSIASM FOR THE SUBJECT AND FOR TEACHING

a) An interest in and an enthusiasm for the subject
b) An appearance of enjoying teaching

3 KNOWLEDGE OF THE SUBJECT MATTER

a) A good command of the subject matter
b) A thorough knowledge, both basic and current, of the subject matter
c) Knowledge beyond the text book
d) Knowledge enhanced by research
e) Keeps up to date with practice

4 INTELLECTUAL EXPANSIVENESS

a) Well informed about all related fields
b) Respect for other subject areas and indicates their relationship to his/her subject

5 PREPARATION AND ORGANISATION

a) Well prepared and informed for classes
b) Conscientious
c) Hard worker
d) Material presented is well organised
e) Material is presented logically and sequentially

6 CLARITY AND UNDERSTANDING

a) Clear explanations are given
b) Abstract ideas and theories are abstracted clearly
c) Good use is made of examples and illustrations to get difficult points across
d) The material is effectively synthesised and summarised

7 ELOCUTIONARY SKILLS

a) Good vocal delivery
b) Speaks confidently, distinctly, fluently and without hesitation
c) The pace and tone of delivery is varied

8 SENSITIVITY AND CONCERN OVER PROGRESS

a) Skilled in observing student reaction
b) Awareness when students fail to keep up in class
c) Material is pitched at an appropriate level for the class
d) A personal interest is taken in the progress of the class
e) A desire is shown that he/she wants students to succeed
f) Students are expected to attend, prepare and work for classes
g) Equal attention is given to all students

9 CLARITY OF OBJECTIVES AND REQUIREMENTS

a) The purpose and policies of the course/subject are made clear to the students
b) A clear idea is given of student requirements
c) Student responsibilities are clearly defined

10 USEFULNESS AND RELEVANCE OF MATERIAL

a) The material is applied to real life or own experiences
b) The material is made practical
c) The material presented in classes is worthwhile and informative, and it does not duplicate the text books
d) The material is appropriate for the course and the level

11 USEFULNESS OF THE TEACHING METHODS AND THE USE OF TEACHING AIDS

a) Good use is made of teaching aids, such as hand-outs, overheads, audio-visual materials, and films
b) Homework assignments and supplementary readings are helpful in understanding the course

12 DIFFICULTY AND WORKLOAD

a) Coverage of the right amount of material
b) Reasonable level
c) Neither too fast nor too slow a pace
d) An appropriate amount of outside reading
e) Reasonable and fair amount of assignments and homework

13 EVALUATION OF STUDENTS

a) Fair grading
b) Definite standards and impartiality in grading
c) Examinations that reflect the course material
d) Clear test questions
e) Comprehensive coverage of material in examinations

14 CLASS ROOM MANAGEMENT

a) Control of class discussions
b) Maintenance of an atmosphere conducive to learning
c) No iron hand rule
d) Punctual for class and other appointments

15 FEED-BACK

a) Satisfactory feed-back and graded material
b) Helpful criticism of students' papers
c) Students informed when they have done a good job
d) Prompt in returning tests and assignments

16 QUESTIONS AND DISCUSSIONS

a) Openness to opinions of others
b) Students free to ask questions and express opinions
c) Stimulation of class discussions
d) Encouragement to express differences of opinion and to evaluate each other's ideas
e) Receptive to new ideas and the viewpoints

17 ENCOURAGEMENT OF INDEPENDENT THOUGHT

a) Students are challenged intellectually
b) Students are encouraged to think out answers for themselves and to follow up ideas
c) An attempt is made to stimulate creativity and intellectual curiosity

18 CONCERN AND RESPECT FOR STUDENTS

a) Sincerity and honesty
b) Friendly
c) A genuine interest and concern for students
d) Takes students seriously
e) A good rapport established with the students
f) Pleasing personality and appearance
g) Gets on with students and colleagues alike

19 AVAILABILITY AND HELPFULNESS

a) Willing to help students having difficulty
b) Willing to give attention to students
c) Readily available for consultation
d) Accessible to students outside classes

(Source: Based on Feldman, 1976)

APPENDIX 6.8

CLASSIFICATION OF RESEARCH ACTIVITIES

---

1 ORIGINAL INVESTIGATIONS

a) Pure and applied

2 SCHOLARSHIP

a) Technical-orientated
b) Literature-based

3 CONSULTANCY

a) Substantive, high level, and non-routine
b) Non-substantive, low level, and routine

4 PRIVATE PRACTICE

a) Substantive, high level, and non-routine
b) Non-substantive, low level, and routine

5 CLASS PREPARATION

a) Regular and routine
b) General up-dating (of a more limited nature than 2b)

6 SHORT COURSE WORK

a) Beyond normal teaching duties

(Source: Lecturers' interviews)

APPENDIX 6.9

CLASSIFICATION OF THE DIRECT BENEFITS OF RESEARCH

---

1 MATERIAL USED IN CLASSES

a) Provides additional material and examples
b) The material presented is more up to date
c) Exploration of wide areas and views

2 KNOWLEDGE OF THE LECTURERS

a) Better informed
b) More balanced, enhanced, and wider point of view
c) More up to date and aware of new work going on
d) Enhanced skills, such as for use in project work
e) Gives practical experience and ideas for dissertation and project work

3 CRITICAL PERSPECTIVE

a) Helps lecturers to have their own ideas and to stimulate their thinking
b) It brings a more critical and questioning approach to their teaching
c) It demonstrates an enquiring mind

4 PERSONAL BENEFITS

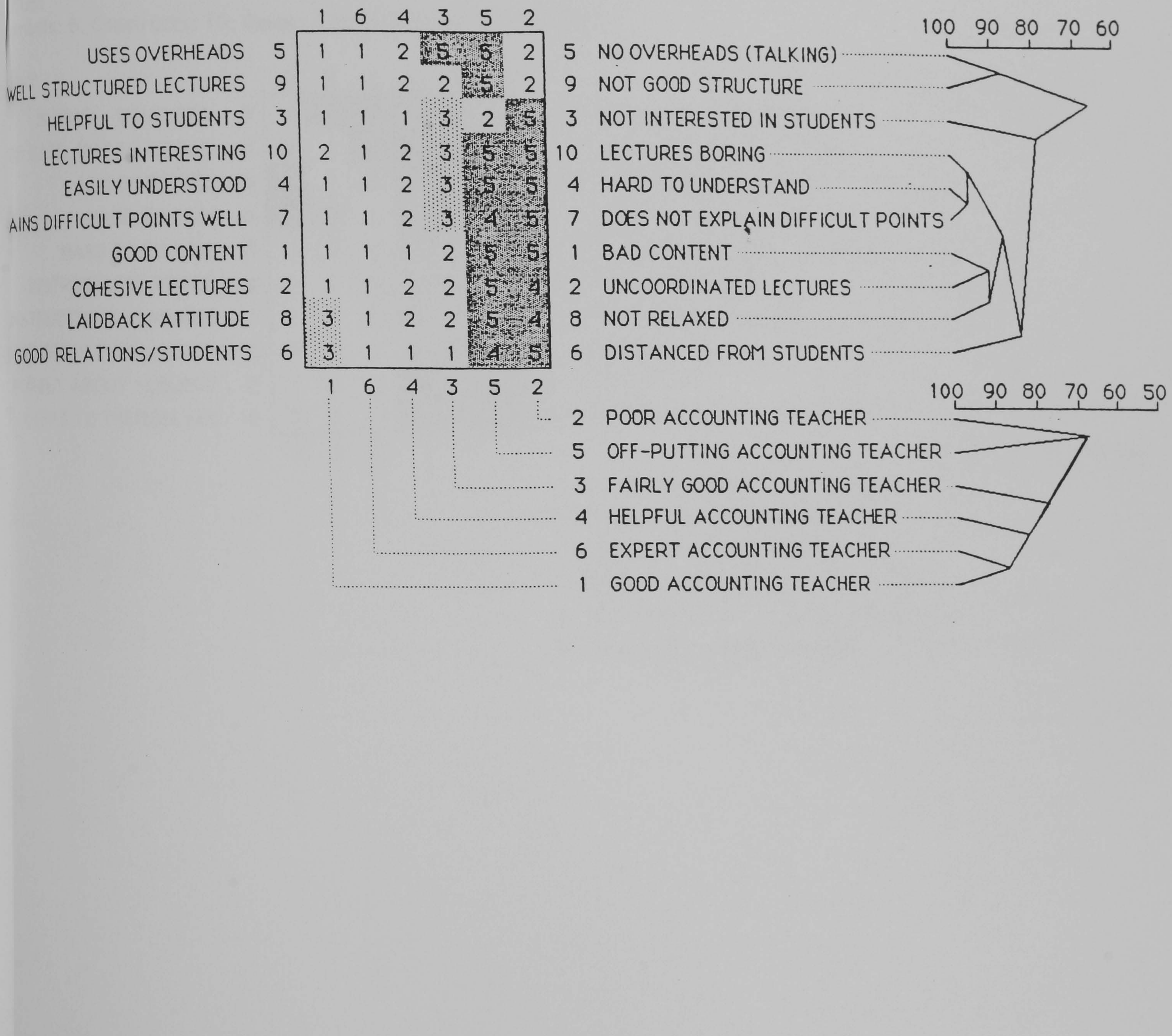
a) Maintains an interest
b) Creates and rekindles an enthusiasm for teaching
c) Gives lecturers authority and credibility
d) Helps in career development
e) Self-fulfilling and gives a feeling of self-esteem
f) Gives confidence
g) Helps to be better organised
h) Enhances presentation of work

(Source: Lecturers' interview)

APPENDIX 6.10

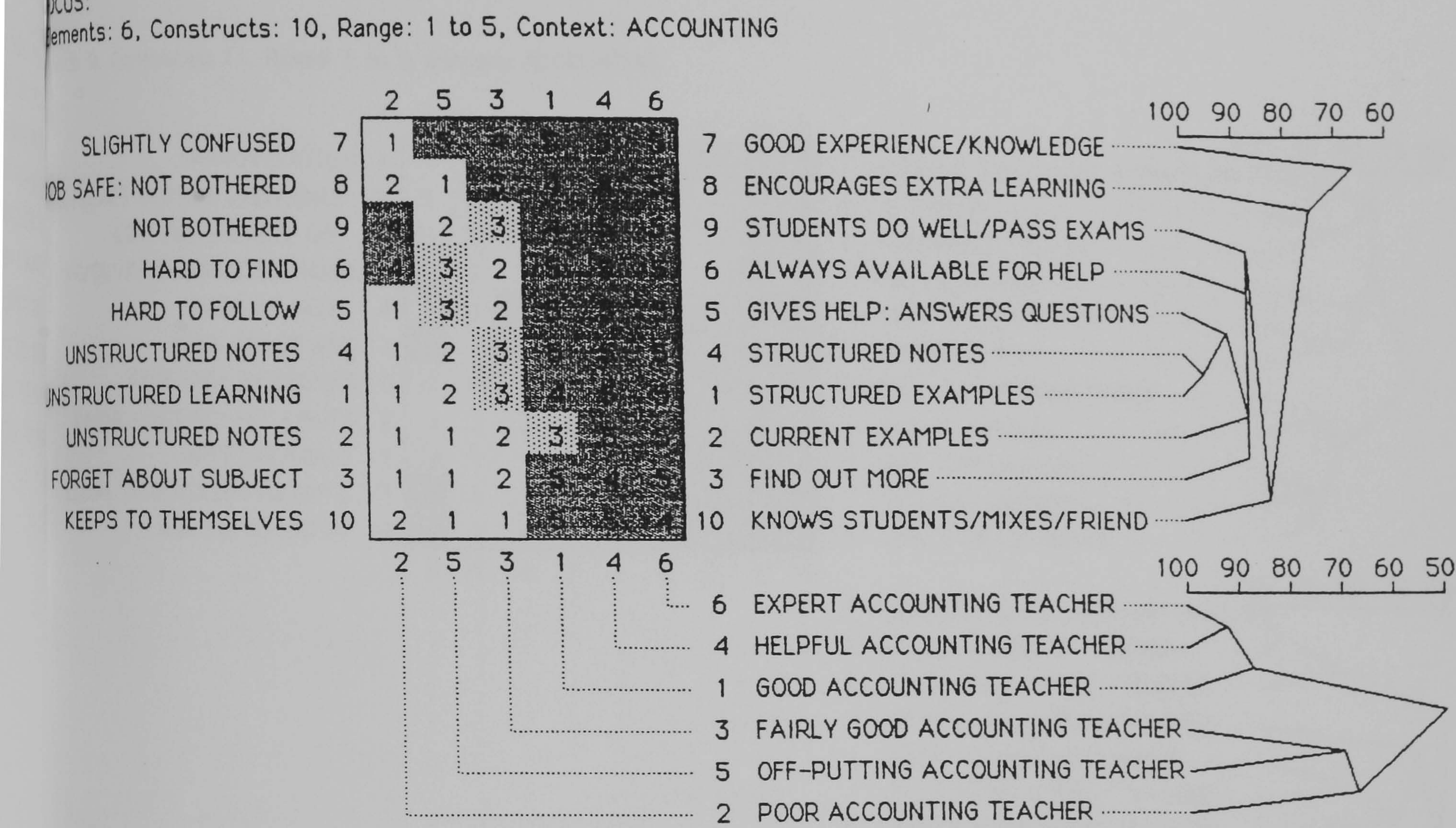
EXAMPLE OF A STUDENT'S CONSTRUCTS AS ANALYSED BY COMPUTER

6: ...
nts: 6, Constructs: 10, Range: 1 to 5, Context: ACCOUNTING



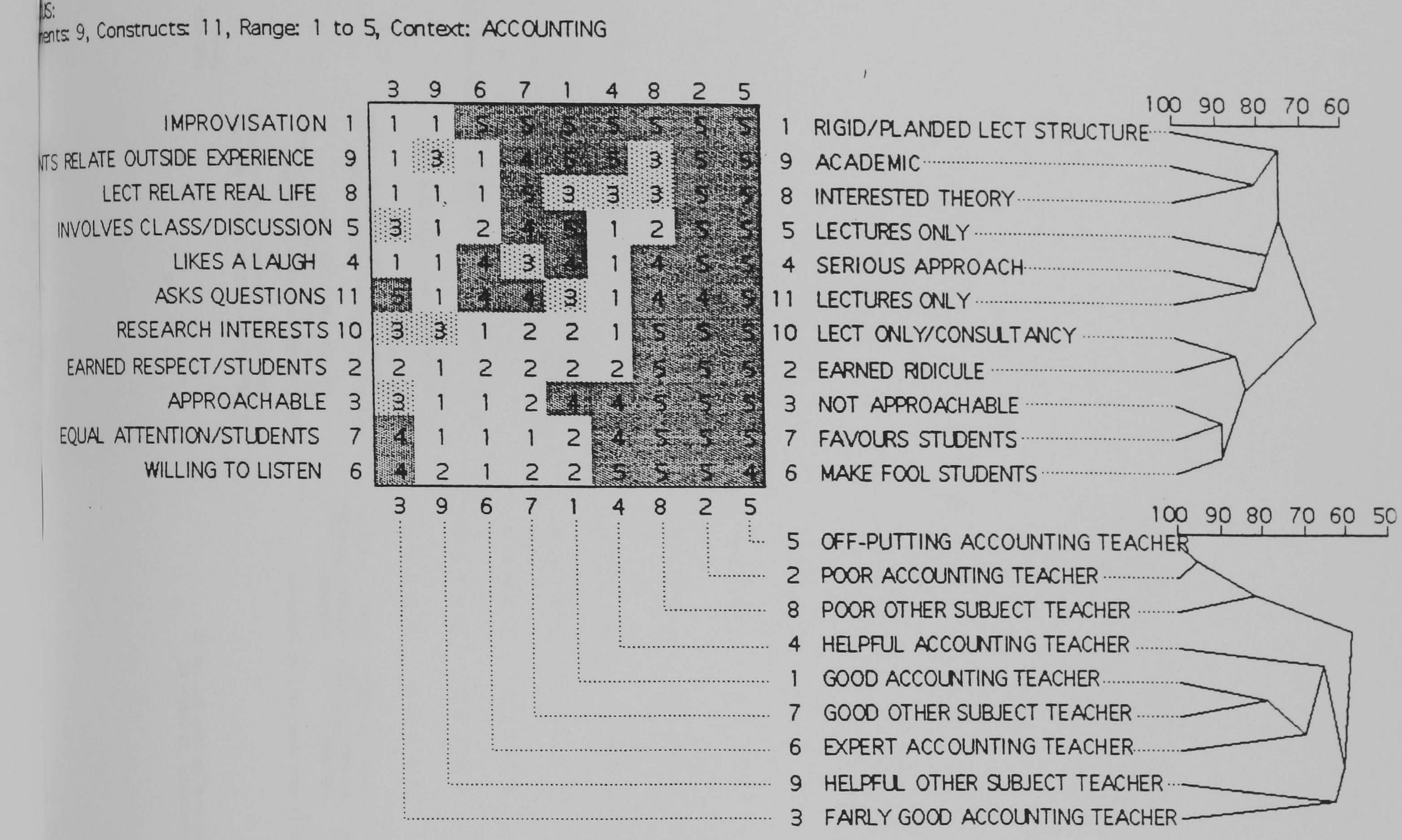
APPENDIX 9.1

EXAMPLE OF A COMPUTERISED GRID: ASH UNIVERSITY



APPENDIX 10.1

EXAMPLE OF A COMPUTERISED GRID: CEDAR UNIVERSITY



APPENDIX 11.1

STUDENTS' QUESTIONNAIRE AS USED BY THE ACCOUNTING DEPARTMENT AT ELM UNIVERSITY

IN ORDER FOR YOUR COMMENTS TO BE TAKEN SERIOUSLY, IT WOULD BE APPRECIATED IF YOU WOULD EITHER GIVE YOUR NAME OR YOUR LIBRARY ID NUMBER (REGISTRATION NUMBER)

COURSE_____ SEMESTER_____

Please indicate, by circling the appropriate number in each case, your agreement or disagreement with each of the following statements:

The lecturer	LECTURER _____ Strongly Agree				Strongly Disagree	LECTURER _____ Strongly Agree				Strongly Disagree	LECTURER _____ Strongly Agree				Strongly Disagree
1. Is clear and understandable.	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
2. Stimulates students to think independently	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
3. Presents material in a well-organised way	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
4. Is enthusiastic about the subject	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
5. Writes legibly on the blackboard/overhead projector display	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
6. Shows a thorough knowledge of the subject	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
7. Encourages students to ask questions or to express their own opinions	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
8. Is always well prepared for the class	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
9. Is punctual and reliable in attendance	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
10. Can be clearly heard	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
11. Demanded a high standard of academic performance from the students	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
12. Visual aids used by the lecturer were clear and helpful to an understanding of the subject	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
13. Compared with other lecturers in the department, this lecturer was:	1. One of the best 2. Above average 3. Average 4. Below average 5. One of the worst					1. One of the best 2. Above average 3. Average 4. Below average 5. One of the worst					1. One of the best 2. Above average 3. Average 4. Below average 5. One of the worst				

	Strongly Agree				Strongly Disagree
14. The course outline clearly defined the subject covered in the course	1	2	3	4	5
15. Textbooks and material selected by the lecturer were relevant and appropriate to the course	1	2	3	4	5
16. The coursework provided a good assessment of what students learned in the course	1	2	3	4	5
17. I learned a great deal from this course	1	2	3	4	5

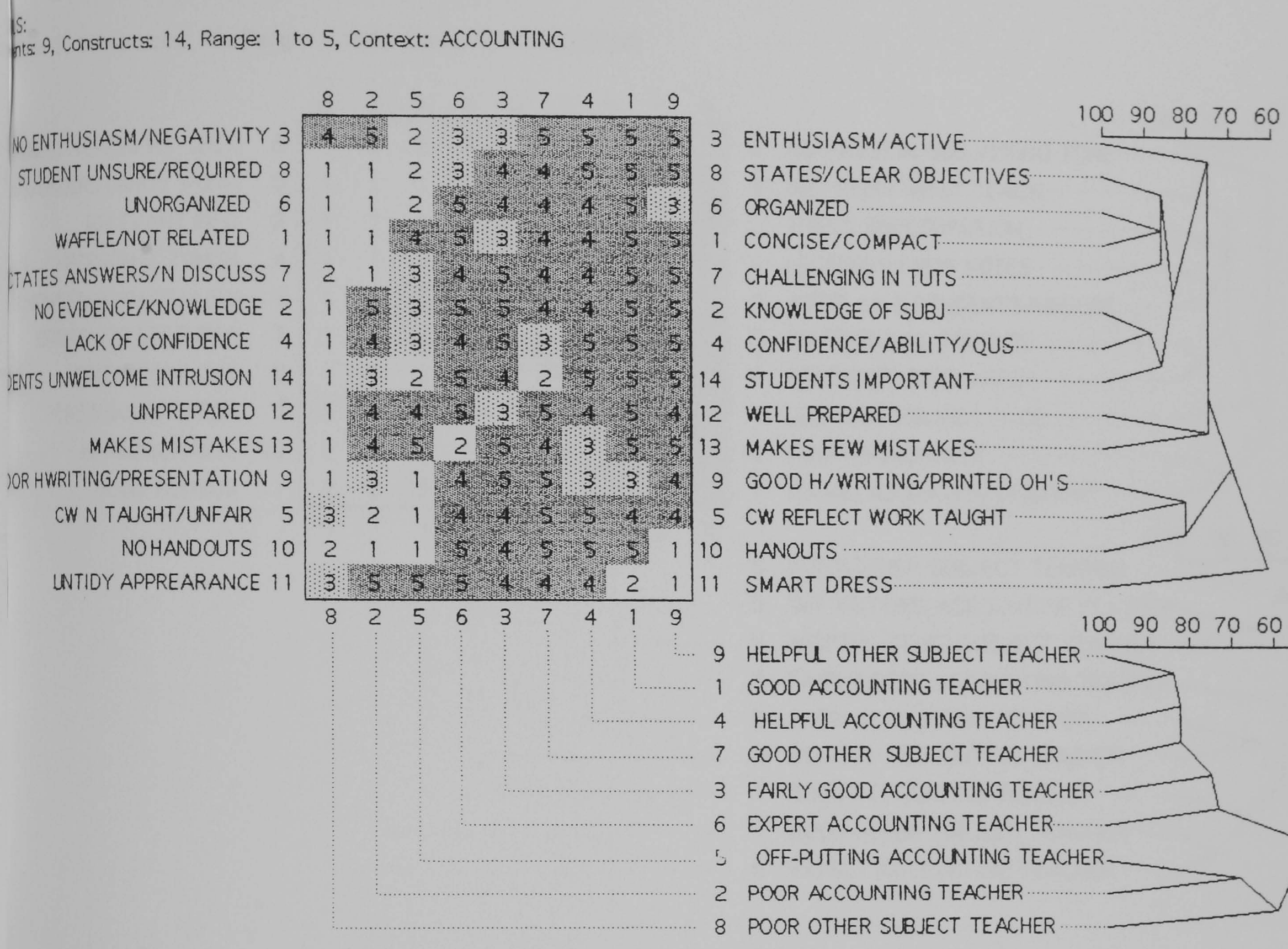
18. Compared with other courses in the department this course was
1. One of the best 2. Above average 3. Average
4. Below average 5. One of the worst

19. Compared with other courses in the department, this course was
1. One of the hardest 2. Harder than most 3. Average
4. Easier than most 5. One of the easiest

20. PLEASE ADD BELOW ANY COMMENTS YOU THINK MIGHT BE USEFUL

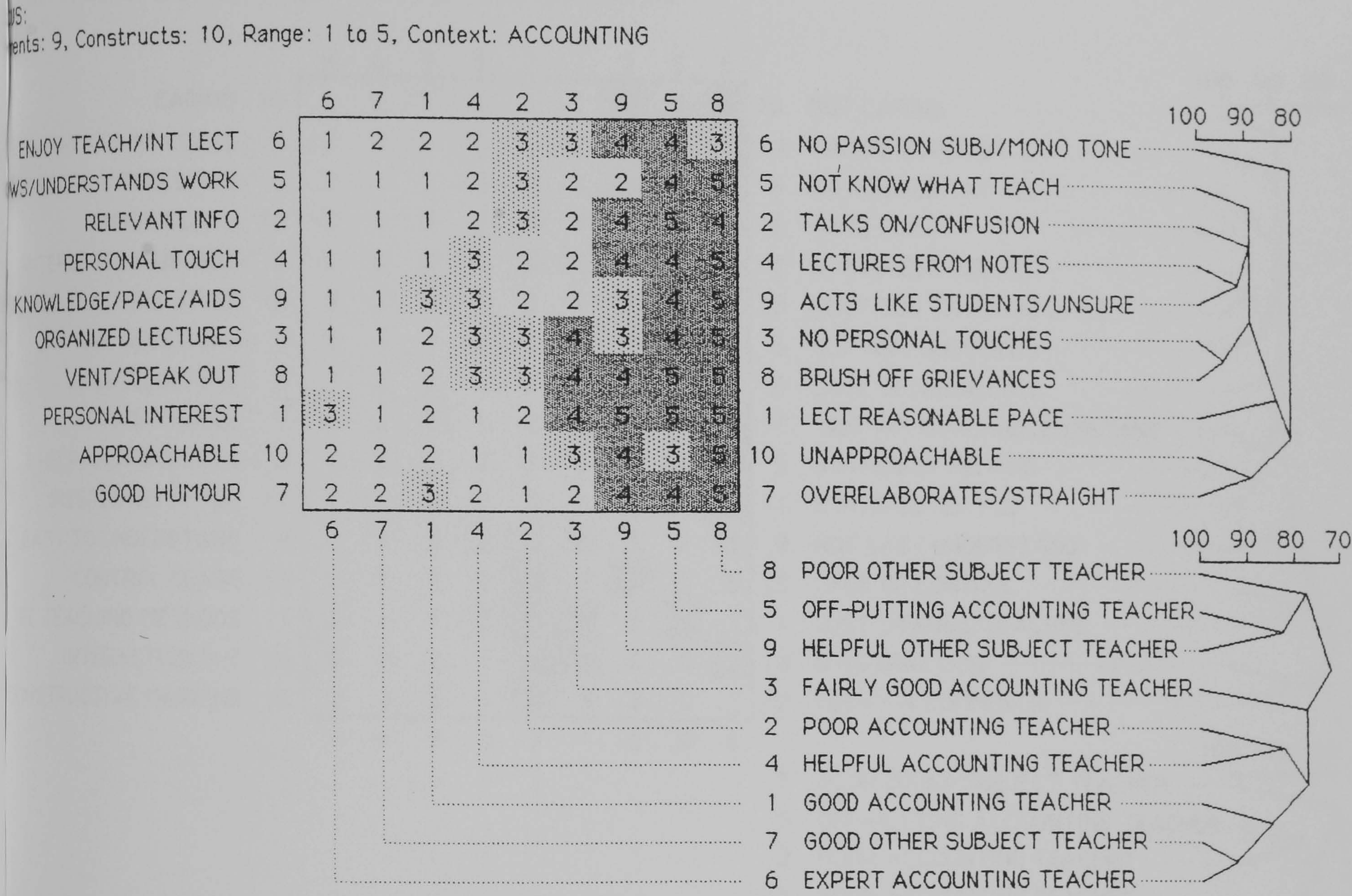
APPENDIX 11.2

EXAMPLE OF A COMPUTERISED GRID: ELM UNIVERSITY



APPENDIX 12.1

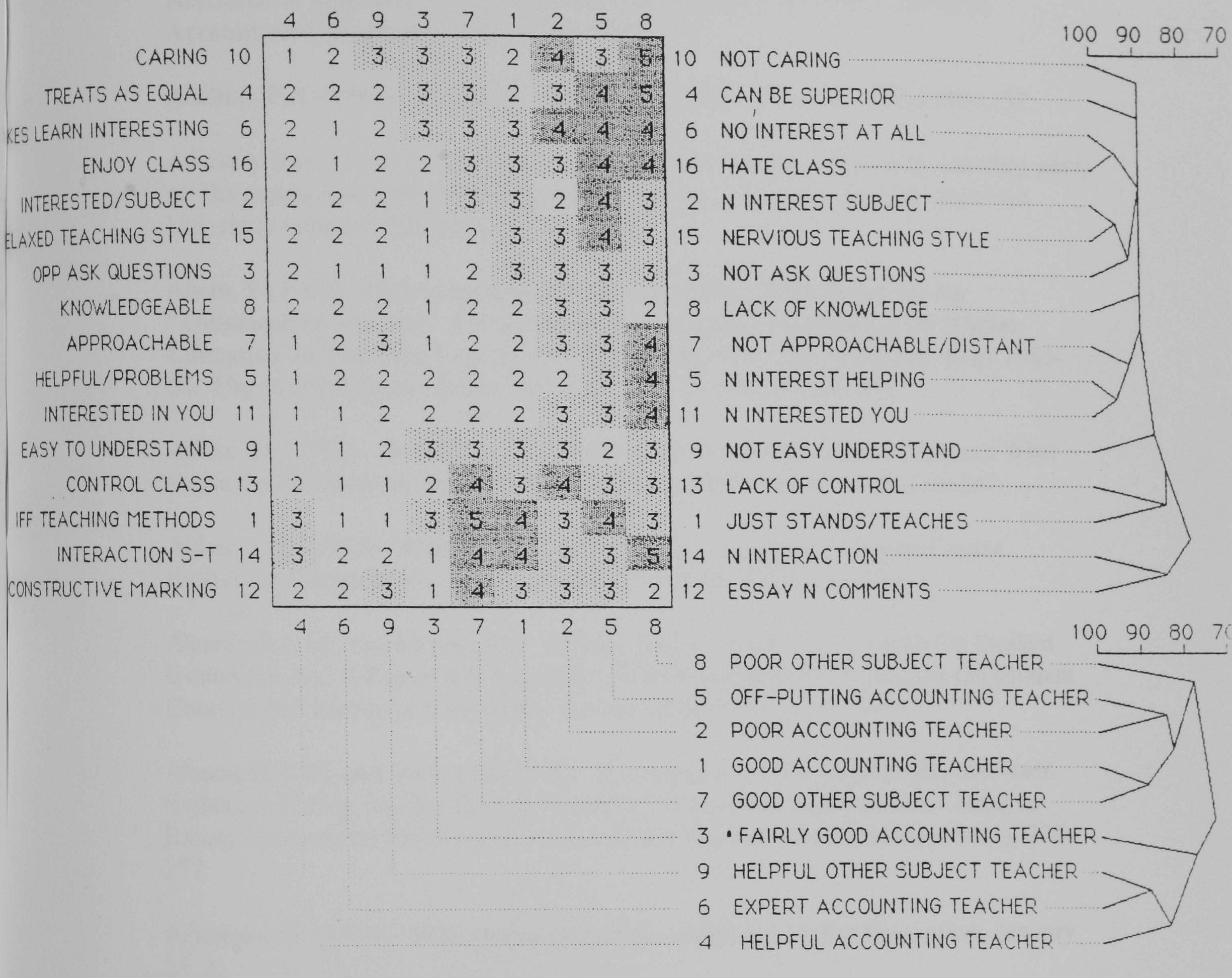
EXAMPLE OF A COMPUTERISED GRID: OAK UNIVERSITY



APPENDIX 13.1

EXAMPLE OF A COMPUTERISED GRID: PINE UNIVERSITY

CUS:
ments: 9, Constructs: 16, Range: 1 to 5, Context: ACCOUNTING



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