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The Status of Scholarship of Teaching and Learning in the Accounting Discipline: A Case Study of Academics' Perspectives

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The Status of Scholarship of Teaching and Learning in the Accounting Discipline: A Case Study
of Academics' Perspectives

by

Sanobar Anjum

A THESIS

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Abstract

There is paucity of scholarship in accounting education (Rebele & St. Pierre, 2015). This qualitative case study (Merriam, 2009) explored the perception of accounting academic's engagement in scholarship of teaching and learning (SoTL). The purposes were to ascertain if SoTL had an impact on instructional strategies used, motivation to attend professional development programs, and links to teaching awards, promotion, and tenure. Mezirow's (1991) transformative learning theory was chosen to be the theoretical framework underpinning this research. Semi-structured interviews and documents were collected from fourteen accounting academics to gauge the perceptions of engagement with SoTL initiatives. Key findings were that the primary reasons for accounting academics to engage in SoTL were their intrinsic motivation for teaching and their desire for collaboration and discussion with peers. Two impediments to SoTL were the lack of reward in the tenure system and the lack of educational training of accounting academics. In fact, this study found that accounting education suffers from an underdeveloped definition of high-quality teaching. Moreover, scholarly teaching (where instructional strategies are research-informed through literature review, including peer collaboration and review) as well as scholarship of teaching and learning (where systematic investigation to create deep learning in one's own classroom) are completely absent. However, Pathway Commission Report (2012) and AACSB accounting accreditation standards do place special emphasis on creating: pedagogical experts in the accounting domain in addition to accounting doctoral degree holders furthering traditional disciplinary research and professional practitioners. Consequently, further research needs to be aligned to investigate threshold concepts to redesign accounting curriculum and formulate evidence-based pedagogy. Finally,

formal teacher professional development programs should be organized to advance growth and introduction of SoTL in accounting education on university campuses.

Keywords: scholarship of teaching and learning; accounting education research; pedagogy; professional development; tenure, promotion, and teaching awards.

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“And He has bestowed upon you all that you asked for;
And were you to count the blessings of Allah,
you would not be able to list them...”

Q. 14:34

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This dissertation is dedicated to my dear father. My father had a dream. He is not here to see me fulfil his dream but I understand the intricate details of the journey he took, a quarter of century ago. I appreciate his sense of deep thoughts, fewer words, an enigma of a knowledgeable man that he had slowly and steadily cultivated as he passed through his life; something I wish to emulate as I progress through mine.

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Dedication

To the Two Most Important People in my Life

My father

Late Moid A. Siddiqui, PhD

(1951-2011)

For Instilling the Value of Education

&

My husband

Mohammad Shadab Abbasi, CCIE -22893

(R&S; Collaboration)

For the Repeated Reminders About the Importance of Pursuing Excellence

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Chapter 1-Introduction

The purpose of this qualitative case study was to explore the perceptions of accounting academics engagement in the scholarship of teaching and learning activities. Scholarship of teaching and learning is the systematic dissemination of education related research pertaining to scholarly teaching in a particular discipline to enhance student learning in one's own classroom. Education related research in the accounting discipline can also be referred to as Accounting Education Research (AER). Furthermore, this qualitative case study also examined if there have been any changes in instructional strategies used, motivation to attend professional development programs and linking teaching awards, promotion, and tenure to scholarship of teaching and learning. Although the scholarship of teaching and learning has a significant presence in the post-secondary sector (Fanghanel, 2013), it has limited impact in the accounting discipline. This doctoral study was situated to fill this prominent gap in the literature. The central focus of this chapter is to briefly inform readers about the scholarship of teaching and learning and establish the problem of 'stagnation' of scholarship of teaching and learning in the accounting discipline.

This chapter begins by introducing the context and background of the study. It is followed by the problem statement, purpose of the study and the overarching research questions along with the sub-questions. The subsequent section explains the conceptual framework, implicating self in the research design and the significance of the study. A detailed definition of key terms follows. The chapter ends with a dissertation outline.

Context

Universities transform lives, strengthen communities, and find solutions to the most pressing challenges facing our country and world (AUCC, 2016). Denman (2005) traced the

‘historical origins’ of universities and stated that they have always responded to changing religious, social, economic, and political contexts. Universities are cornerstone institutions that play a pivotal role in educating the masses, provide avenues for research, and turn the economic wheels of society. Doyle and Delaney (2009) observed that whenever the economy is in recession, universities are targeted with the largest budget cuts. This is because the higher education sector can generate its own funds by charging considerable higher tuition fees and students are not the “neediest population” in society (p. 60).

In Ontario, students and their families, spend considerable sums of money, and incur significant debt, as high as \$28,000 (Johnston-Gibbins, 2014), to be awarded the elite higher education degree. Indeed, Ontario students pay the highest tuition fees compared to all other provinces in Canada (Johnston-Gibbins, 2014). Given the rising cost of tuition, parents and students demand greater institutional accountability to ensure student tuition dollars are being used effectively and efficiently to produce competent graduates (Immerwahr, Johnson, & Gasbarra, 2008). Faculty and administrators are also compelled to provide the best education due to the high tuition charged (Light, Singer, & Willett, 2009). Thus, one of the primary requirements for students is quality teaching and learning, in return for the high tuition cost.

Upon the completion of higher education, students are expected to have gained sufficient knowledge and subject matter expertise to perform well in jobs. According to Drummond, Giroux, Pigott, and Stephenson (2012), competent students should be able to ‘think critically’, ‘express their thoughts clearly’, and adapt the knowledge learnt in different life situations. Hence, “students are the direct recipients of the teaching efforts of universities” (Sabourin, 2016, p. 2).

Background of the Study

Quality higher education is essential in order to maintain and improve a country's social well-being and economic prosperity. Hernández-March, Martín del Peso, and Leguey (2009) argued that in today's knowledge-based economy, a nation-state's ability to better compete in the world depends on a stable supply of highly qualified workers, who can seamlessly transition from universities to the work force. Thus, given its importance, quality higher education is an important focal point of discussion in the Ontario higher education context.

In early 2012, as the Ontario province was faced with the fiscal challenges of large deficits and limited economic growth, Premier McGuinty asked Drummond, an economist, to chair the Commission on the Reform of Ontario's Public Services with a mandate to provide advice "on how to balance the budget earlier than 2017–18" (Drummond et al., 2012, p. 25).

Within this mandate, the commission discussed the post-secondary sector in great detail, focusing on access, affordability, accountability, and quality in higher education (Drummond et al., 2012). The commission pointed out that Ontario universities should be mindful of the fact that only a handful of them can compete and attain the status of "world-class research centres" (p. 33). However, it was added that the world-class status of research universities should not be attained at the expense of teaching commitments. The universities needed to strike a balance between research and excellent teaching.

While the commission made a total of 30 recommendations for the postsecondary sector, this doctoral study will focus on the following two primary recommendations with respect to quality of teaching and learning in Ontario higher education context: (a) resources and rewards should be refocused towards teaching; (b) government and post-secondary institutions must measure learning outcomes (Drummond et al., 2012). They are discussed below.

Drummond's (2012) first recommendation was the need for resources and rewards to be refocused towards improving the quality of teaching. He postulated that universities should be encouraged to include flexible provision for top-performing teachers in terms of appropriate workloads and rewards in their collective agreements. Excellent teaching should be incentivized and linked to tenure and promotion. "Safe spaces" should be created for faculty members to try innovative approaches to teaching, and these attempts at innovation should be supported through funding and other types of recognition (Drummond et al., 2012, p. 249).

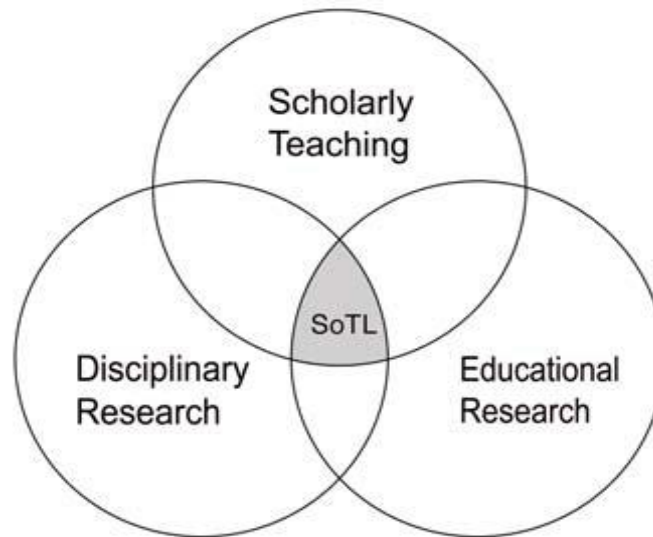
Drummond's (2012) second key recommendation indicated that government and post-secondary institutions should measure learning outcomes. After successfully obtaining post-secondary degrees, Ontario graduates should be capable of critical thinking and integrating ideas to provide innovative solutions to society's pressing problems. Proficient graduate students are the end results of excellent teaching and learning experiences at universities (Drummond et al., 2012).

The aforementioned recommendations summed up both perspectives by discussing incentives of how quality teaching should be encouraged so that competent graduate students are produced. Traditional research leading to journal publications and conference presentations have always been placed on a higher pedestal (Wilson R., Susan, Rebele, & Kent, 2008). However, this doctoral study takes the position that excellent teaching skills should be considered as a part of quality education because the art of quality teaching can culminate into confident and skillful workers which is the future workforce in society. Considering this, the "art of quality teaching" is a predominant component of the scholarship of teaching and learning in the post-secondary context.

According to Gurung and Wilson (2013) regular engagement with the scholarship of teaching and learning is the “hallmark of a good teacher” (p. 1). Having good teachers ensures that graduates are proficient. Swart, Luwes, Olwagen, and Greyling (2017) have also observed that academics who facilitate reflective teaching practices and augment student learning while sharing the conclusions enthusiastically with others are committed to scholarship of teaching and learning. However, this raises the question of presenting the attributes of scholarship of teaching and learning, clearly.

According to Dawson (2006), “scholarship of teaching and learning represents the nexus between scholarly teaching (Kreber & Cranton, 2000), educational research, and traditional disciplinary research” (p. 3). Dawson reiterated that academics investigating teaching and learning start with scholarly teaching in their particular discipline and continuously progress towards scholarship of teaching and learning. Scholarly teaching (Richlin, 2001), the first component of scholarship of teaching and learning, can be defined as consulting the literature, selecting and applying appropriate information to guide the teaching and learning experience, conducting systematic observations, analysing the outcomes, and obtaining peer evaluation of classroom performance. Richlin (2001) further observed that faculty who are mindful of scholarship of teaching and learning and want to improve their teaching practice, continuously strive to do so by conducting research on teaching and learning, and further the knowledge base on teaching by communicating research results to colleagues in peer reviewed journals and conference publications. Hence, scholarly teaching is the first corner stone pillar of scholarship of teaching and learning. Figure 1-1. depicts the three components of scholarship of teaching and learning.

Figure 1–1: Central Components of Scholarship of Teaching and Learning
(Taylor & Dawson, 2006) [permission granted to reproduce]



The second component of scholarship of teaching and learning is traditional disciplinary research. Disciplinary knowledge plays a pivotal role in contributing to the scholarship of teaching and learning. Hughes and Mighty (2010) drew attention to the fact that discipline-specific subject matter has a direct impact on teaching and learning. Scholarship of teaching and learning necessitates that practitioners possess a comprehensive disciplinary specific knowledge. Accordingly, academics adapt their teaching to this knowledge, propose disciplinary specific teaching approaches, fine tune their research strategies, and publish their findings in peer reviewed journals and then participate in conferences to successfully be involved in scholarship of teaching and learning. The traditional discipline that will be underpinning this doctoral research is Accounting. The accounting sub-set which deals with education related investigations is termed as Accounting Education Research (AER).

The third fundamental pillar on which scholarship of teaching and learning stands is educational research. According to Creswell (2015), educational research investigates educational issues by stating the problem, reviewing the literature, collecting data and

determining methods to solve the problem of practice. However, for the purpose of this doctoral study, we turn towards the editorial policy of Issues in Accounting Education (IAE), one of the leading publications in accounting educational research area, which includes topics such as the learning process, curriculum development, professional certification, assessment, career training, employment, and instruction. Also included within this category are studies of student characteristics that affect learning, faculty related issues (e.g., promotion and tenure, ranking of programs), and historical, social, or institutional conditions and trends that affect accounting education (Editorial Policy, 2017).

Although, the editorial policy does not state scholarship of teaching and learning in its description, it alludes to all the major elements of scholarship of teaching and learning. Educational research according to the editorial policy of IAE highlights four major themes which are curriculum issues, pedagogy, student, and faculty concerns (Rebele & St. Pierre, 2015). In summary, the scholarship of teaching and learning encompasses scholarly teaching in the accounting discipline which investigates educational related issues pertaining to curriculum, pedagogy, student, and faculty concern. This study of educational related issues is referred to as Accounting Education Research (AER) in the accounting domain. Before proceeding further, it is important to situate and describe the necessity of quality teaching in the accounting discipline.

One of the most recent Accounting reports, The Pathway Commission Report (2012) was jointly commissioned by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA), “to study the future structure of higher education for the accounting profession and recommendations for educational pathways to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting (The Pathway Commission,

2012, p. 9). While the Pathways Commission identified seven recommendations to improve the status of accounting education, the following doctoral research will focus its attention on the third recommendation: (c) to reform accounting education so that teaching is respected and rewarded. It is discussed below.

The Pathway Commission (2012) outlined the need to increase reward, recognition, and support for high-quality teaching. The Pathway Commission (2012) also emphasised that promotion and tenure processes should be linked to quality accounting teaching. The Pathway Commission (2012) also reiterated that universities should describe directed policies to provide a safe avenue for quality teaching to grow and strengthen. The above, ‘recognition, reward of quality teaching including linkage of promotion and tenure process to quality accounting teaching’ clearly identifies and promotes the need to value quality teaching in the accounting discipline so that, an important subset; accounting education research, can grow and advance.

Research Problem

Although research in accounting has been focused on subject matter, there is paucity of scholarship in accounting education (Rebele & St. Pierre, 2015). Scholarship of teaching and learning in accounting refers to the systematic dissemination of education related research pertaining to scholarly teaching in the accounting discipline to foster student learning in one’s own classroom. In effect, accounting education research would help accounting academics become professional educators by using research-informed, evidenced-based instructional strategies from rigorously designed investigations to increase student learning of the subject.

Consequently, investigations in scholarship of teaching and learning has been emphasized in universities (Fanghanel, 2013), but research speaks of stagnation of this important subset of the accounting discipline. Moser (2012) asserted that accounting research in general

has “stagnated” (p. 845). He listed the following reasons for stagnation: (a) research focused on a limited group of topics; (b) research using similar methods; and (c) research usually is a minor extension, or tested a previously-studied research question, and had limited implications. Rebele and St. Pierre (2015) built on the work of Moser (2012) and also advanced the same arguments for stagnation of accounting education research. Similar findings were also presented by several other scholars who described the dire state of accounting education research (Holderness, Myers, Summers, & Wood, 2014; Sangster, Fogarty, Stoner, & Marriott, 2015; Wilson, Richard, Susan, Rebele, & Kent, 2008). Before elaborating on the reasons for stagnation, it is important to draw boundaries from which these, significant conclusions were drawn.

For the purpose of this doctoral study, the accounting literature review was limited to the year 2010 and onwards. An extensive analysis of about 800 peer reviewed research papers in six major accounting educational journals were undertaken to define the above time restriction. It is also necessary to point out a general review between 1990 – 2010 was also completed. Research work with high citation and key findings from this period was also incorporated in this doctoral research. Another significant point to note is that a series of accounting education literature review is being published in the Journal of Accounting Education (JAE) from the year 1991 (Apostolou, Dorminey, Hassell, & Rebele, 2015, 2017; Apostolou, Dorminey, Hassell, & Watson, 2013; Apostolou, Hassell, Rebele, & Watson, 2010; Watson, Apostolou, Hassell, & Webber, 2003, 2007). This series of manuscripts was used to review the literature in the above stated period. Now, we turn back to the reasons for ‘stagnation’ of accounting education research as described in the literature.

Moser (2012) described the first reason for stagnation is the repetition of investigations on similar topics in accounting studies. The Rebele and St. Pierre (2015) study also revealed that

about 40% of the articles published were on curriculum and instruction. The typical accounting curriculum includes six courses covering financial accounting, cost accounting, taxation, accounting information systems, and auditing syllabus (Apostolou et al., 2017). The accounting curriculum has remained unchanged for over 30 years (Pincus, Stout, Sorensen, Stocks, & Lawson, 2017). There is no content addition in curriculum or redesign (Basu, 2012; Rebele & St. Pierre, 2015). Hence, one can likely infer that the core courses have predominantly remained the same, and therefore rigorous research on curriculum would not have yielded any significant improvement or change in the accounting curriculum. This is a prime example of how research in the accounting education is limited to certain topics only.

Another reason cited for stagnation in accounting education research is the use of similar research methods (Moser, 2012; Rebele & St. Pierre, 2015). A study conducted by Marriott, Stoner, Fogarty, and Sangster (2014) revealed that surveys and experiments were the dominant research method used in inquiries carried out between 2005 and 2009. Apostolou et al., (2015) in his study also highlighted that survey methods were used by 40% of the studies while 18% of the studies used experiment methods. Both the studies significantly drew the same conclusion that the methods used in accounting education research were largely surveys and experiments.

Finally, another criticism levelled at accounting education research is its fascination in ranking institutions, authors, citations of published work, journal, accounting education literature review, and so forth. Needless to say, a thorough compilation of the research work, does allow a novice accounting researcher to come up to speed with the latest trends in accounting education discipline, but it does not help to advance or add any significant body of knowledge to quality teaching or optimizing learning amongst its students (Rebele & St. Pierre, 2015; Sangster et al.,

2015). Investigations are usually an extension of previous work and no new ideas are explored or added.

The aforementioned reasons have placed accounting education research last in the “pecking order” (Holderness, Myers, Summers, & Wood, 2014, p. 88). The number of academics publishing in this area are significantly low and the topics that are covered are also repeated without any new knowledge increments (Sangster et al., 2015). In fact, Basu (2012) argued that there is a disconnect between the accounting education research published and the professional accounting practice.

The above raises an important question. Why are accounting academics not interested in furthering scholarship of teaching and learning in the accounting discipline? Scholarship of teaching and learning should be done with rigor and enthusiasm so as to foster learning amongst students in accounting discipline. Scholarship of teaching and learning induced research would allow research-informed, evidenced-based, efficient, and effective instructional strategies to germinate in accounting discipline. Moreover, accounting academics would be able to create a conducive atmosphere where systematic and deep approach learning can be promoted by engaging in scholarly teaching. However, this is currently not the case.

According to Wilson Richard et al. (2008), accounting has universal importance and is an essential requirement for the dynamic world of business. Practicing accountants need appropriate accounting educational knowledge to be taught so that they can compete and obtain their professional qualification so they are deemed as competent accountants. Inadequate or ill trained accounting academics can lead to many potential negative consequences. Given that accounting academics who specialise and effectively engage in research on their own teaching would be able to create a deep learning environment, having far reaching implication. Accounting academics

well versed in scholarly teaching can improve their own practice and also train and influence other accounting educators, who in turn can train and produce more competent professional accountants. However, Swain and Stout (2000) surveyed accounting graduates to determine if they believed they were prepared to teach in accordance to five specific teaching characteristics as defined by Accounting Education Change Commission (AECC) (Accounting Education Change Commission, 1990). The five teaching characteristics are: (a) curriculum design and course development; (b) use of well-conceived course material; (c) presentation skills; (d) well-chosen pedagogical methods and assessment devices; (e) guidance and advising (Accounting Education Change Commission, 1990). The findings elucidated that the accounting academics felt ill-equipped as it related to the five-teaching characteristics. The alarming discovery highlighted that any improvement in teaching and the learning of teaching skills fell on the endeavour of the individual accounting academic, rather than any systematic training designed by the doctoral awarding university or VP academic departments. This study showed the bleak picture of an unfavourable future in accounting education research.

Research Purpose

This doctoral inquiry was designed to tease out the perceptions of accounting academics engagement in the scholarship of teaching and learning. It explored the changes in instructional strategies used by accounting academics due to their engagement in scholarship of teaching and learning. The doctoral study also examined the motivation to attend professional development programs. Finally, the study also tried to gauge if merit was accorded to the scholarship of teaching and learning initiatives by awarding teaching awards, promotions, or tenure. Semi-structured interviews helped gain indepth insights by creating a rich descriptive account of the phenomenon of accounting academics perceptions of how their engagement in scholarship of

teaching and learning has impacted their professional lives. In effect, this doctoral study has made recommendations about the status of scholarship of teaching and learning in the accounting discipline and effective ways to augment growth of this significant field of inquiry within accounting domain.

Research Question

What are the accounting academics' perceptions of factors which influences their engagement in the scholarship of teaching and learning activities?

Research Question for Accounting Academics

1. What are accounting academics' perceptions of the extent with which the quality of instructional strategies has been impacted by engaging in scholarship of teaching and learning activities?
2. What are accounting academics' perceptions of the role their universities have played in motivating them to attend professional development programs to improve their involvement in scholarship of teaching and learning?
3. What are accounting academics' perceptions of how their scholarship of teaching and learning has impacted promotion, tenure, or teaching awards?

Research Context

Ontario's public higher education sector consists of 21 provincially funded universities, 24 publicly assisted colleges of Arts and Technology and over 400 registered private career colleges (Ministry of training colleges and universities, n.d.). Ontario universities are autonomous not-for-profit entities created by separate provincial acts and have the authority to

grant undergraduate and graduate degrees (Orton, 2003). 20 universities offer accounting courses amongst the 21 provincially funded universities (Appendix I showcases list of universities offering accounting program in Ontario). This doctoral research was limited to fourteen research participants working in any of the above 21 provincially funded universities operating in Ontario. Pseudonyms were used for each research participant to ensure confidentiality and anonymity.

This doctoral study used a qualitative research design since it allowed for a small purposeful sample to permit deep inquiry into the phenomenon under study. The phenomenon under study was the perception of accounting academics engagement in scholarship of teaching and learning activities. Purposeful sampling was used to identify the 14 accounting academics working in any universities operating across Ontario. Purposeful sampling is based on the assumption that the investigator wants to ascertain, comprehend, and advance insight; therefore, he or she must select a sample from which most can be learned of the phenomenon under study (Merriam, 2009; Patton, 2015). Patton's (2015) view is there are no rules for sample size. Sample size depends upon what the researchers wants to know and what will be useful and doable within the time and resources allocated for the doctoral study. I chose 14 research participants from different universities operating across Ontario, to allow for data generation. More importantly, I believe that 14 research participants would provide rich, indepth data generation for this doctoral study while also allowing me to manage the data in a thoughtful and meaningful way. To summarize, this doctoral research focused on the perceptions of accounting academic's engagement in scholarship of teaching and learning employed in diverse and unique universities. It also looked at any changes in instructional strategies used in accounting classes, motivation to attend professional development programs and merit accorded to scholarship of teaching and learning initiatives by achieving teaching awards, promotion, or tenure.

Implicating Self in the Research Design

It is my intention to allow readers to identify my position as a researcher invested in this project and the reason for completing this particular doctoral study. Prior to joining as a doctoral scholar at University of Calgary, I was employed as an Accounting Instructor in the College of Business in an American based university in the Middle East. The reason I chose to complete my doctoral research in this area is because I was guilty of all the things stated in the literature. Such as, the notion that quantitative studies held more value than qualitative studies (Basu, 2012; Granof, & Zeff, 2008; Jensen, 1983).

Additionally, my first published research paper was to trace the history of financial ratios for the last 100 years (Anjum, 2009, 2010). It alluded to all the signs of compilation work leading to stagnation in literature. This is how closely I am related to the problem. However, I am passionate about quality teaching. As I taught the different accounting courses, it was evident that I could hold captive audiences even when teaching difficult accounting concepts. I always wondered where instructors like me fit, who loved to teach but didn't necessarily have something to add in traditional disciplinary body of knowledge. Hence, even after completing two graduate degrees in Accounting (M.Com. and M.Phil.), I consciously decided to pursue an educational doctoral degree. Admittedly, it was a leap of faith but I am happy to have landed in the emerging field of scholarship of teaching and learning. Pace (2004) in his profound writings spoke about "advocating scholarship of teaching and learning [and] that it is time to develop a new vision of higher education in which some of the expert practitioners in each field actively contribute to the generation and dissemination of pedagogical knowledge" (p. 1175). I want to fill this specific role of a pedagogical expert in the accounting domain and consequently in the business field. And then position, myself to be a leader in this niche and specialized field.

Furthermore, my experience also allows me to be cognizant of the numerous intricate details of the accounting discipline. For instance, Samkin and Stainbank (2016) pointed out that accounting academics have to ensure that the syllabus maintains “currency with the proliferation of regulatory standards” (p. 297) and students should be able to clear professional accounting examinations (Merino, 2006). As a result, accounting academics feel pressured while teaching very specific, narrowly defined accounting syllabus (Samkin & Stainbank, 2016).

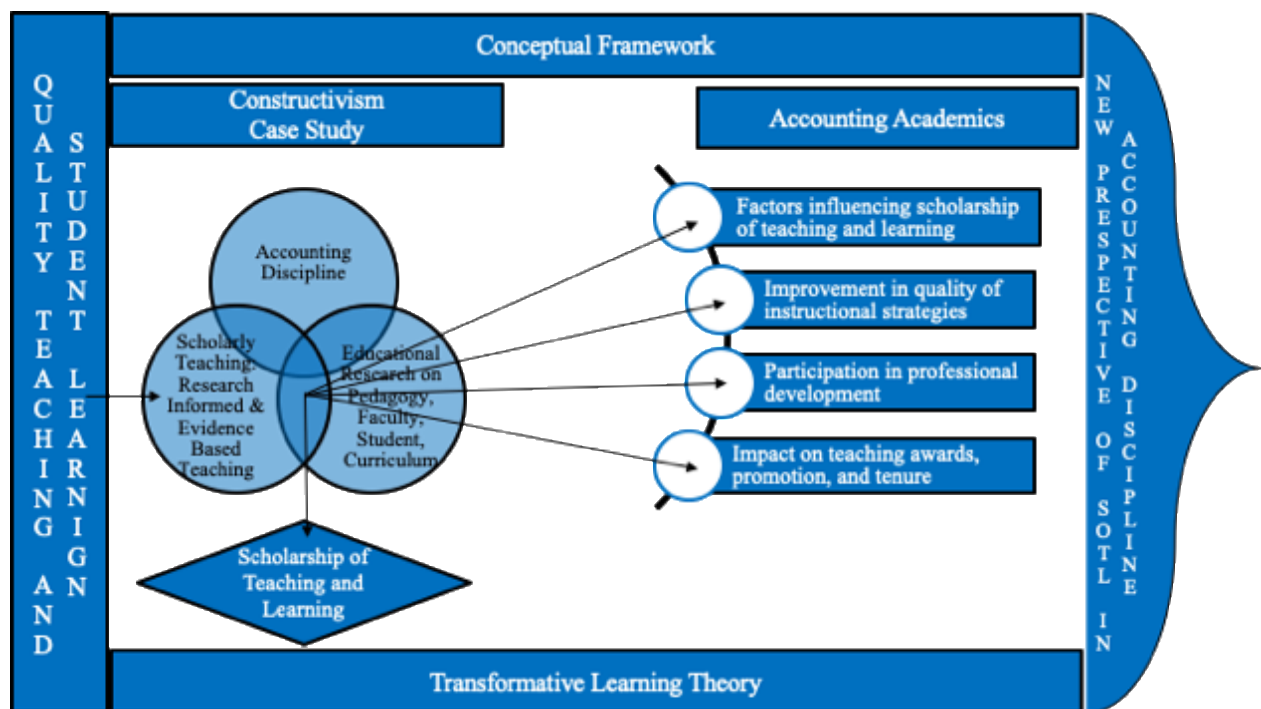
Another area that accounting academics have to strike a balance is between non-accounting major students who are taking the course as a credit requirement and full-time accounting students looking to specialize in this major (Malgwi, 2006). Warren and Young (2012) stated that in serving this diverse population, the accounting syllabus must be designed to prepare accounting majors for higher-level accounting courses, while offering all business and non-business majors the necessary foundations. Again, a very difficult balance to maintain for accounting academics. In addition to discipline specific concepts, the accounting academic also have an added concern to ensure, that the accounting graduates must maintain highly ethical and professional standards that require higher order critical thinking skills and superior interpersonal communication abilities (Kingry, Havard, Robinson, & Islam, 2015).

As the principal investigator of this doctoral research, with extensive accounting teaching experience having dealt with all the above issues, I was able to situate and understand the perspective of the participants. Furthermore, as I am *not* working at any of the research sites, it gave me the freedom from any kind of biasness or subjectivity and allowed the participant to elaborate their perceptions, freely, and frankly.

Conceptual Framework

Conceptual frameworks are comprised of, “graphical or narrative form informing about the key factors, variables, or constructs and presumed interrelationships among them” (Miles, Huberman, & Saldana, 2014, p. 20). Figure 1-2. helps to visualize the intersecting themes that governed this doctoral research.

Figure 1–2: Conceptual Framework



The key themes are: (a) historical origin of scholarship of teaching and learning and its evolution to present state today; (b) preview about research in quality teaching and student learning; (c) research questions and scholarship of teaching and learning; (d) transformative learning theory; and (e) accounting inquiries viewed through the lens of scholarship of teaching and learning. They make up the foundational blocks of this investigation highlighting the overlapping strands of the study. A brief overview of adult learning theory follows. Detailed discussion pertaining the rest of intersecting themes will be completed in chapter 2 of this study.

Mezirow's (1991) transformative learning theory is the theoretical framework underpinning this doctoral study. This doctoral research involved investigating the perception of accounting academics engagement in scholarship of teaching and learning activities, any changes in instructional strategies used in class, motivation to attend professional development programs and the impact of earning promotion, teaching awards, and tenure. The focal point of this investigation was to *reflect* and to understand the perceptions of accounting academics impact of scholarship of teaching and learning on their professional lives. Mezirow's (1991) transformative learning theory was a good lens to reinterpret the impact of scholarship of teaching and learning on this particular group of professionals.

Mezirow (1991) explicitly states that constructivist assumptions underline his theory. He wrote about his “conviction that meaning exists within ourselves rather than in external forms such as books and that personal meanings that we attribute to our experience are acquired and validated through human interaction and experience” (p. xiv). “Transformative learning theory is based on the notion that we interpret our experiences in our own way, and that how we see the world is a result of our perceptions of our experiences” (Taylor & Cranton, 2012, p. 5). Thus, transformative learning theory (Mezirow, 1991) will allow the participants to use this lens to reframe scholarship of teaching and learning engagements in a new manner.

Significance of the Study

Scholarship of teaching and learning is a global phenomenon which has made great progress. This presence has been felt in the post-secondary sector (Fanghanel, 2013). Proficient students are the end result of our scholarly teaching engagements in universities. Accounting students can seamlessly transition from universities to workforce if care is taken to ensure that key learning objectives are integrated and taught through research-informed instructional

strategies. This will ensure academics use evidence-based strategies to enhance learning experience of students rather than learn to teach as they progress in their teaching careers or as Weimer (2001) describes “wisdom of practice” (p. 45).

Accounting academics who indulge in scholarship of teaching and learning infused research work will utilize research-informed, evidence-based, efficient, and effective teaching strategies to foster learning among students in their respective classes. However, the limited research in scholarship of teaching and learning in the accounting discipline calls for rigorous investigation to help inject much needed momentum to fill this gap. To the best of my knowledge, no other doctoral research uses the lens of scholarship of teaching and learning to interpret accounting education inquiries. In fact, this doctoral study tried to build a bridge between these two important fields of inquiry: (a) scholarship of teaching and learning; and (b) accounting education research. This study will provide a foundation for future research investigations and can branch out in many different directions. Some areas that require further investigation are mentioned: (a) detailed review of literature of pedagogy in the field of accounting education and designing further studies to optimize student learning; (b) due to infancy of literature in the area of leadership in accounting education research, future investigations can branch into the role of leaders and adoption of the different leadership styles/theory in this emerging field. More focused suggestions for future studies will be described in chapter 6.

Turning back, detailed discussions with academics help to understand their perception of their engagement in scholarship in accounting education research. This doctoral inquiry will be of interest to the accounting academics including the administrators to comprehensively view the situation and formulate next steps to improve the status of scholarship of teaching and learning in

the accounting discipline. Accounting academics will benefit to know the different pedagogical approaches/instructional strategies utilized while teaching accounting courses and further design studies to enhance and build upon this knowledge. Accounting administrators, heads of department, and institutional leaders can make viable decisions regarding the addition of professional development programs or the need to link promotion, tenure, or teaching awards to scholarship of teaching and learning for the accounting discipline to revitalize this area of post-secondary sector. This doctoral study will also be a significant deviation from the regular mathematical or statistically inferred studies to conceptualize studies based on qualitative underpinnings.

Definition of Terms

Scholarship of teaching and learning — is the systematic dissemination of educational related research in scholarly teaching in particular discipline to augment student learning in one's own classroom.

Accounting education research — refers to systematic dissemination of education related research in the accounting discipline for fostering student learning.

Education related research — investigation surrounding curriculum, pedagogy, faculty, or students' issues.

Pedagogy/Instructional Approach/Instructional Strategies — the art of teaching students to enhance subject matter expertise.

Professional Development Program — a specific type of workshop organised by the university to facilitate or improve the teaching skills of academics.

Perception — “this tacit process of reviewing and making interpretations based on prior experience to delimit the slice of new experience to which we will attend is what we refer to as perception” (Mezirow, 1991, p. 16).

Reflection — “is the process of critically assessing the content, process, or premise(s) of our efforts to interpret and give meaning to an experience” (Mezirow, 1991, p. 104).

Accounting Administrators— are individuals who do hiring and evaluation of accounting academics working in universities.

Post-secondary sector — Organisation which cater to the teaching needs of students beyond high school. The term is synonyms to higher education context, higher education institutions, higher education, and universities in this doctoral study.

Dissertation Outline

Chapter one touches upon the foundational building block of this doctoral research. The next chapter elaborates the five intertwined overarching themes to help lay the rich educational landscape detailing scholarship of teaching and learning and accounting studies. Chapter three throws light on the methodology and method of the doctoral study. Chapter four examines the emerging themes from the detailed semi-structured interviews. Chapter-five reminds the reader to review higher-order paradigms such as AACSB accounting accreditation standards and Pathway Commission Report (2012) to revitalise high-quality teaching in accounting discipline. Lastly, the implications of the findings and future suggestions for further studies are explored in chapter six.

Chapter 2- Literature Review

The critical review section rests on two distinctive pillars: (a) scholarship of teaching and learning; and (b) accounting courses taught in undergraduate degree programs in Ontario. There are five overarching themes that govern the literature review chapter. The first section traced the historical origin of scholarship of teaching and learning, followed by a detailed account of how scholarship of teaching and learning has evolved to its present state. The second section unpacked the importance of research in quality teaching and student learning and discussed its significance in the context of scholarship of teaching and learning. The different research questions within this doctoral study are explored considering scholarship of teaching and learning. The fourth overarching theme conceptualized adult learning theories with an indepth investigation into transformative learning theory and its interconnectedness with scholarship of teaching and learning. The above intersecting themes laid the groundwork for a rich and varied educational landscape which underpinned this doctoral research. Additionally, it helped to uncover the emerging themes and compiled the numerous accounting studies in relation to scholarship of teaching and learning in the last seven years. Before proceeding, it is important to note that an extensive literature search was conducted with results coming from predominantly scholarly sources. By the end of this chapter, the readers will be introduced to key evidence that showcased the limited number of scholarships of teaching and learning studies in the accounting discipline escalating the significance and importance of this doctoral research.

Historical Overview of Scholarship of Teaching and Learning

The scholarship of teaching and learning has progressed from a rich history that has spanned over 100 years. However, the term “scholarship of teaching and learning” was coined

much later in its history, and it metamorphosed into its present state, after continuous research, critique, and discussion. Its history began during the first half of the 20th century after the establishment of limited number of societies, which actively started publishing in education related research in their respective domains. One of the first recorded publications was the *American Society for Engineering Education* which began as early as 1910 and continues till today. Another journal, *Journal of Chemical Education* began publishing educational related research in the area of chemistry in 1924 (Gurung & Schwartz, 2009; Huber & Hutchings, 2005; Weimer, 2006). These research endeavours sowed fertile ground for the seeds of scholarship of teaching and learning to be planted. The next sections specifically discuss the birth and growth of scholarship of teaching and learning.

Introduction- Scholarship of Teaching and Learning

Founded in 1905, the Carnegie Foundation for the Advancement in Teaching, has played a significant role in the development of educational research and policy in the U.S. higher education sector (Carnegie Foundation for the Advancement of Teaching, n.d.). Approximately three decades ago, Ernest Boyer, the then President of the Carnegie Foundation started an important conversation around scholarship of teaching. In his influential work, *Scholarship Reconsidered: Priorities of the Professoriate* (Boyer, 1990), Boyer maintained that the academic time is most valuable in post-secondary sector (Morrison, 2012). He questioned the activities academics were expected to complete while working in the post-secondary universities.

Historically, academics duties were divided among three categories: (a) teaching; (b) research; and (c) service (Braxton, Luckey, & Helland, 2002; Sorcinelli, Austin, Eddy, & Beach, 2006). Boyer discussed the narrow definition of ‘scholarship’ in the professoriate which only allowed rigorously held research to be placed in this threshold (Boyer, 1990). Due to this narrow

definition, Boyer (1990) articulated a ‘new paradigm’ that covered several scholarship areas that academic could be involved in, in the higher education sector. He introduced four areas of scholarship for the professoriate which included the scholarship of discovery, integration, application, and the scholarship of teaching. All four areas are interrelated and overlap each other. Boyer (1990) argued that equal weight should be given to all four categories of scholarship rather than limiting it to just one. He went on to argue the importance of teaching in the professoriate, instead of only creating policies that attracted academic members towards research which essentially translated into teaching rewards, promotion, and tenure. The four-overlapping scholarship are discussed in detail in subsequent paragraphs.

Scholarship of discovery is most closely related to traditional research in higher education (Boyer, 1990). He suggested that this is adding to the growing body of knowledge through rigorously executed research and is an important function of the professoriate (Boyer, 1990, 1992). Boyer (1992) stated, “research is a central ingredient of the academic life and sustaining this creative process within the academy itself is absolutely crucial if scholarship is to be vigorously advanced” (p. 89). Evidently, today, academics with high ranking research publications hold the most prestige in universities. Therefore, research is important in establishing the universities reputation.

Boyer (1992) defined *scholarship of integration* as drawing inspiration from within one's own discipline but integrating it across other disciplines. Scholarship of integration is situating your research across different disciplines to help make connections to larger bodies of knowledge. Boyer emphasized that this scholarship is important so as to meet the global economic needs of our time. Hence, Boyer’s ‘scholarship of integration’ underscores the importance of “making connections across the disciplines, placing the specialties in larger

context and interpreting, drawing together, and bringing new insight to bear on original research” (Boyer, 1990, pp. 18-19).

Scholarship of application was the third identified component. This seeks to ask how this knowledge can be used in the service of solutions to society’s most pressing concerns (Morrison, 2012). Boyer (1992) postulated that universities cannot ignore the pressing problems of society and, “theory simply cannot be divorced from practice, and in developing new priorities for the professoriate, we simply must give new dignity and new status to the scholarship of application” (Boyer, 1992, p. 90). Boyer also highlighted the need for scholarship of application to be ‘bidirectional’; i.e., research may not solve problems first, but “new intellectual understandings can arise out of the very act of application, thereby revealing interactions between theory and practice, each renewing and informing the other” (Boyer, 1990, p. 23). Therefore, academics working in universities have their work divided in the following three areas: (a) research; (b) teaching; and (c) service (Braxton et al., 2002; Sorcinelli et al., 2006). The scholarship of application addressed the professorial responsibility for ‘service’ (Smith, 2017). More specifically, the scholarship of application focuses on applying specific disciplinary knowledge in solving larger scale issues of society (Braxton et al., 2002).

Finally, Boyer (1992) defined *scholarship of teaching* as the continuous effort by the academic faculty to engage and inspire students to go above and beyond the regular classroom teachings. Scholarship of teaching is the art to motivate young adults in their respective disciplines and kindle a passion for mastery in the subject and channelize it to make a difference in the world. Boyer (1992) wrote passionately about the fourth component of the scholarship and highlighted the need to give freedom to academics to move between any of these scholarships as professionals. The scholarship of teaching is the most vital and at the heart of the higher

education endeavour because it can inspire future scholars to bring revolutionary change in the world by researching, integrating, and finally applying it to everyday life. Hence, teaching is, “a dynamic endeavour involving all the analogies, metaphors, and images that build bridges between the teacher's understanding and the students learning. Pedagogical procedures must be carefully planned, continuously examined, and relate directly to the subject taught” (Boyer, 1990, p. 23).

In short, there were four distinct aspects of scholarship to which Boyer wanted to draw attention and insisted that equal weight should be assigned to each of them. Boyers (1990) seminal work laid the foundation in this field, but it left many unanswered questions. What is quality teaching and what attributes of teaching qualify it to be placed within the threshold of scholarship? In addition, questions regarding the difference between quality teaching, scholarly teaching and scholarship of teaching was not articulated, which caused confusion in the professoriate. The next section throws light on how teaching can be deemed to be a scholarly endeavour.

Teaching as a Scholarship Activity

Seminal work by Boyer (1990) invited academics to move beyond the narrow scope of research and include teaching, integration, and application as scholarly activities, advancing a more inclusive paradigm in the post-secondary sector. Future work by Glassick, Huber, and Maeroff, (1997) built on the above work and propounded the need to have same standards for evaluating teaching, integration work, and application of knowledge as scholarly activity by following common rigorous standards, just as research is subjected to. ‘Scholarship’ needs to be articulated clearly and the scope broadened, to allow other activities to be placed within its

threshold. This is necessary so that teaching can conform to the same standards of scholarship work, with the intention to add rigor and weightage to teaching endeavours.

According to Bernstein (2008), “when we describe teaching as serious intellectual work or scholarship, we need to prove that the products of teaching can also be rigorously evaluated for excellence by a community of peers” (p. 51). To evaluate teaching as a rigorous activity, Glassick et al., (1997) developed the following six principles of scholarship as: (a) clear goals; (b) adequate preparations; (c) appropriate methods; (d) significant results; (e) effective presentation; and (f) reflective critique. However, researchers, “would agree that scholarship involves a deliberative process that makes a significant contribution to knowledge within a discipline...and not just anecdotal experience, personal opinion or reflective descriptions” (Kanuka, 2011, p. 2). It is important to discuss how teaching can be described as a scholarship which is divorced from any anecdotal experiences, or personal opinions etc. The next section will objectively describe how teaching can be placed within the folds of scholarship activity through the implementation of the above six principles.

Firstly, scholarship can be assessed by stating the objectives clearly and succinctly. The end results of the scholarship work should be defined, distinctly. While assessing teaching as a scholarly activity, it is imperative to state the course objectives accurately at the beginning of each session. This is the first step in allowing teaching to be classified as a scholarly endeavour. High-quality teaching as described in accounting education literature in the survey of *support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs* (2015) also ensure that the learning objectives of each class are articulated clearly so that teaching can be classified as high-quality teaching.

Secondly, adequate preparation is referred to as the knowledge and skills that the scholar brings into the scholarship of his/her field. Will the researcher be able to bring together resources to carry out the task to the best of his/her ability? Adequate preparation, when describing scholarship of teaching refers to the depth and breadth of knowledge the teacher brings to his/her classes to create understanding in the minds of the learners. Expert-level comprehension of the subject-matter will place the instructor at an advantage of pursuing scholarship of teaching.

Thirdly, scholarship can be further strengthened, if the scholar utilizes appropriate methodology and method to help solve the problem. As an instructor, this can be translated into his/her classes by critically assessing, “logical progression of syllabus, appropriate course content coverage, pedagogical procedures, and assessment criteria” (Glassick et al., 1997, p. 28) used in the course to create a deep learning environment for the students. These issues, if handled appropriately within the teaching semester will allow for teaching to be termed as scholarship.

Next, scholarship can be achieved if there is a significant body of knowledge added to the already existing areas of knowledge. As an instructor practicing scholarship of teaching, one of the ways to measure this is through an end of term evaluation completed by students, allowing them to assess the knowledge increment that has occurred in the semester. The students should be able to critically articulate, evaluate, and present their learnings, even after the semester has ended. This will allow teaching to be classified as a scholarship initiative. Alternatively, teaching portfolios are also recommended to be created so as to evaluate teaching effectiveness by documenting evidence, if there is addition in the body of knowledge (The Pathway Commission, 2015).

Fifthly, effective presentation summarizes that the scholar is able to succinctly capture his/her scholarship work and explain it to intended audiences. It is integral on the part of

instructors, who practice scholarship of teaching to be able to explain the course content clearly and in a logical fashion to students. If students do not understand the course material, then a very significant aspect of scholarship of teaching has not been achieved. Furthermore, effective presentation also means that scholarship of teaching is communicated to appropriate audiences such as departmental colleagues, as well as international audiences through journal publications and conference presentations, as and when required.

Finally, reflective critique points towards to the scholar, if he/she can critically evaluate and reflect on his/her findings and future recommendations of his/her project. Reflection forms an integral part of moving scholarship, forward. Reflection promises “intellectual engagement which leads to careful evaluation and constructive constructivism” (Glassick et al., 1997, p. 35). Teaching can be deemed to be a scholarship activity, if it incorporates the above six attributes of scholarship. Assimilation of the scholarship principles, allow for teaching, integration work, or application of knowledge to be designated, as a valid field of scholarly activity.

Thus, the above described how scholarship should be assessed within the higher education sector. Taken together, any of the four scholarships as described by Boyer (1990): (a) scholarship of research; (b) scholarship of integration; (c) scholarship of application; and (d) scholarship of teaching, can be deemed as scholarship endeavour if the above guide posts are followed routinely.

Lee Shulman replaced Boyer as the president of Carnegie foundation (1998) and his work, slowly and steadily, refined these concepts. Shulman called for a more systematic inquiry to investigate how deep approach learning could be augmented amongst students so the end result of scholarship of teaching is indeed learning. It is at this point that Boyers-scholarship of teaching evolved into scholarship of teaching and learning (Barr & John, 1995; Bender, 2005).

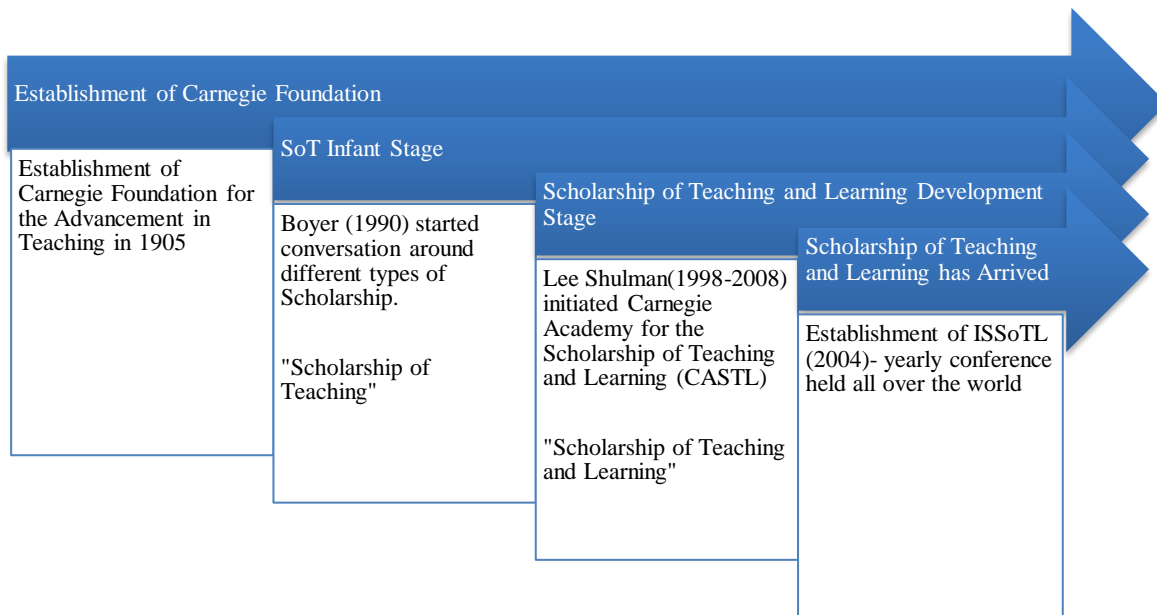
Consequently, the Carnegie Academy for the Scholarship of Teaching and Learning (CASTL) was launched to cement the definitional attributes of scholarship of teaching and learning and further enhance scholarship of teaching and learning (Carnegie Foundation for the Advancement of Teaching, 1998). CASTL instituted

a national fellowship program for individual scholars of teaching and learning, and a succession of programs to promote the work on campuses and in disciplinary and professional associations. CASTL's reach was wide over the years, some 160 faculty members pursued classroom research projects in six iterations of the year-long fellowship program; over 250 colleges and universities signed up for one or more of the campus program's increasingly international three phases; and at least 24 societies worked to raise the intellectual profile of teaching in their fields (Huber, 2010, p. 5).

CASTL concluded in the year 2008. In the intermittent period, the larger national and international community had started showing interest in scholarship of teaching and learning which led to the establishment of International Society of Scholarship of Teaching and Learning (ISSoTL) in 2004 with yearly conference commencing in international locations, all over the world. ISSoTL is now the torch bearing organisation to foster research in teaching and learning in the post-secondary context (International Society for the Scholarship of Teaching and Learning, n.d.). At this point, it is important to demarcate the rise and development of scholarship of teaching and learning in the Canadian context. The next section will specifically focus on scholarship of teaching and learning initiatives in universities operating in Ontario, Canada. After which, the foundational differences between quality teaching, scholarly teaching and scholarship of teaching and learning will be expanded on. To conclude, Figure 2-1. has been

created to capture the timeline of how scholarship of teaching and learning has evolved over the years.

Figure 2–1: Timeline of Development of Scholarship of Teaching and Learning



History of Scholarship of Teaching and Learning in Canada

Canadian higher education is highly ‘decentralized’ and the governance of universities fall under the purview of the local provincial government (Jones, 2014). While the federal government does support traditional disciplinary research it does not boast of any national ministry of higher education, educational policy, quality assessment, or accreditation mechanisms for institutions (Jones, 2014; Simmons & Poole, 2009). This has far reaching implications for highly specialized pedagogical research and universities operating in different provinces are responsible for the advancement of this highly unique field of inquiry (Simmons & Poole, 2009).

With the establishment of International Society of Scholarship of Teaching and Learning (ISSOTL) in 2004, also saw the inception of Society for Teaching and Learning in Higher Education (STLHE) in Canada (see www.stlhe.ca). The Society for Teaching and Learning in

Higher Education in Canada supports pedagogical research, its dissemination, increased awareness, and application of research through scholarly teaching and learning (Society for Teaching and Learning in higher education, n.d.). Among one of Society for Teaching and Learning in Higher Education in Canada was the mandate for the advancement of scholarship of teaching and learning in the Canadian context (Simmons & Poole, 2009). This has led to the variety of initiatives and laid the foundation for the scholarship of teaching and learning Canada journal and a comprehensive website with the same title. In effect, universities operating in Ontario are expected to show their own initiatives and understand the importance and significance of scholarship of teaching and learning within their own unique contexts, to propel research in this specific field of inquiry.

There is an absence of any federal mandate to augment scholarship of teaching and learning research initiatives in universities. Hence, this doctoral study has significant value so as to expand the notion of conducting research on teaching in Ontario universities. Moving ahead, we turn to examine the fundamental difference between quality teaching, scholarly teaching and scholarship of teaching and learning in the next section.

Quality Teaching, Scholarly Teaching, Scholarship of Teaching and Learning

Shulman (1999), in collaboration with Hutchings (1999) traced the difference between quality teaching, scholarly teaching, and scholarship of teaching and learning. They argued that academics were expected to teach well and create a conducive environment for deep learning amongst students as a prerequisite for all academic programs. In Higher Education (HE), academics should be able to foster sound understanding and invoke passion for the subject in the student population. This is quality teaching in the context of higher education (Hutchings & Shulman, 1999). Effective teaching, good teaching, adequate teaching, excellent teaching, high-

quality teaching, or teaching excellence are all terms that are used hand-in-hand in order to describe quality teaching, in this current doctoral inquiry.

Furthermore, Shulman (1993) emphasized the need for *quality teaching* to be valued in the professoriate. He described three strategies that would help increase the value of quality teaching: (a) to make quality teaching a “community property” that is freely disseminated amongst colleagues and peers; (b) to capture quality teaching in “artefacts” referring to written journal publications, etc., so that quality teaching does not disappear like “dry ice”; (c) quality teaching should also undergo quality assessment by holding “pedagogical colloquia” where the academics discuss in detail, “the design of a course, showing systematically how this course is an act of scholarship in the discipline, and explaining how the course represents the central issues in the discipline and how its pedagogy affords students the opportunity to engage in the intellectual and moral work of the discipline” (Shulman, 1993, p. 7). These principles sum up the importance of quality teaching and are used as a guide to enhance teaching in the context of higher education. Academics who continue to improve the quality of teaching in higher education can progress to the next stage of scholarly teaching.

Scholarly teaching is the next, higher stage of demonstrating that teaching is a scholarly endeavour. Scholarly teaching can be defined as “reflective” or “informed” practice if the classroom teaching is based on recommendations derived from rigorously executed research investigations and it also invites peer collaboration and review (Hutchings & Shulman, 1999, p. 13). Scholarly teaching, “reflects a thoughtful selection of and integration of ideas and examples, and well-designed strategies of course design, development, transmission, interaction and assessment” (Shulman, 2000, p. 2). The central difference between quality teaching and

scholarly teaching is the use of research-informed, evidence-based pedagogical findings when conducting classes can be classified as scholarly teaching and not quality teaching.

Additionally, the scholarship of teaching and learning builds on all the above principles and also adds a fourth element of “community property” which is open to critique and evaluations especially surrounding student learning (Shulman, 1993, p. 6). Scholarship of teaching and learning should be equally disseminated through journal publications or national or international conference publications. Thus, the scholarship of teaching and learning requires a kind of “going-meta, in which faculty frame and systematically investigate questions related to student learning-the conditions under which it occurs, what it looks like, how to deepen it, and so forth and do so with an eye not only to improving their own classroom but to advancing practice beyond it” (Hutchings & Shulman, 1999, p. 13). Notably, an important attribute of scholarship of teaching and learning research initiatives, occur in one’s own classroom. The academics themselves are involved in systematically designing a rigorous study to ensure deep learning is experienced amongst the student community. This is scholarship of teaching and learning.

An important and worthwhile point to note is that quality teaching and scholarly teaching can blossom into scholarship of teaching and learning. This is a systematic step by step process which progresses from one stage to next, over a period of time and is deeply rooted within the disciplines. Before proceeding further into the influence disciplinary pedagogy has on scholarship of teaching and learning, it is beneficial to define the scholarship of teaching and learning for this doctoral study.

Definition of Scholarship of Teaching and Learning

Boyer is instrumental in having started the conversation and over the years, scholarship of teaching and learning has transformed and drawn proper boundaries and reasoning. Figure 2-1. provides a concise snapshot of how the scholarship of teaching and learning has evolved. Kreber (2001), and Kreber and Cranton (2000) viewed scholarship of teaching and learning as ongoing learning about teaching and the demonstration of this new knowledge. Scholarship of teaching and learning was also defined as, “the systematic reflection or study of teaching and learning made public” (McKinney & Jarvis, 2009, p. 1). One of the recent definitions is that scholarship of teaching and learning is promoted as, “engaging in doing research on teaching and learning, with the ultimate intent of public dissemination” (Timmermans & Ellis, 2016, p. 72). A more comprehensive definition was highlighted by the Higher Education Academy (HEA),

scholarship of teaching and learning covers concepts as diverse as reflection and inquiry on learning and teaching practices, strategies to enhance teaching and learning, curriculum development, the promotion of research-informed teaching, undergraduate research, and student engagement in disciplinary or scholarship of teaching and learning research (Fanghanel et al., 2015, p. 6).

Three noteworthy definitional themes emerged from the above definition of scholarship of teaching and learning:

- conflated with research-led teaching;
- about teaching in research mode and engaging students in research mode learning, with related implications on curriculum reform; and

- about dissemination of analyses of practice to inform others and developing intellectual communities and resource commons – this has led to a significant emphasis on disciplinary and interdisciplinary considerations (p. 7).

For the purpose of this doctoral study, the above definition will be used as the basis of all arguments that follow in this investigation. Next, we turn towards a discussion on the influence disciplines have on scholarship of teaching and learning.

Disciplines and Scholarship of Teaching and Learning

Shulman (2000) pointed out that academics have two distinct roles when part of the higher education community: (a) as the torch bearer of one's particular discipline; and (b) as professional educators. Similar thoughts were echoed by O'Brien (2008) that "the scholarship of teaching and learning practitioner is at once a scholar of his or her discipline and a scholar of teaching and learning within that discipline" (p. 1). This statement suggests that academics should be mindful of their inherent discipline and continue researching and developing ideas in their respective subject areas while also engaging in scholarly teaching to ensure deep understanding of the subject matter so that the student community benefits. Huber (2006) argued that when academics start to take the scholarship of teaching and learning seriously, then they, "bring their disciplines' intellectual styles and resources to the task" (p. 69). Lattuca (2005) also supported the scholarship and pointed that academics should draw upon, "disciplines unique constellations of theoretical choices, epistemological commitments, and beliefs about what is important to study how to study it" to further scholarship of teaching (p. 20). Similarly, Pace (2004) also summarised that, "academic learning is discipline-specific and generic strategies for improving teaching are of limited effectiveness" (p. 1175). Hence, it can be concluded that disciplinary knowledge with its unique content, theories, principles, methodologies, laws etc.

pushes academics to design instructional strategies in such a way to incorporate primary components of their discipline and to embed them in teaching strategies that can help in improving deep learning amongst students.

In effect, disciplines do play an integral role in the development of scholarship of teaching and learning. Each discipline should have a specific set of pedagogies or instructional strategies that are inherent or in-built within their unique disciplines. Shulman (2005) identified these as ‘signature pedagogies’ in the professions. He defined signature pedagogies as, “modes of teaching that have become inextricably identified with preparing people for a particular profession” (p. 54) and which entail three characteristics: (a) they are distinctive to that profession (such as clinical practice in the health sciences, medical rounds in medicine, studio pedagogy in architecture, laboratories and design studios in engineering, and case dialogues in law discipline etc.); (b) they are pervasive in the curriculum, and cut across programs, courses and institutions (and therefore cumulative); (c) finally, they, “simplify the dauntingly complex challenges of professional education because once they are learned and internalized, academics and students automatically complete the assigned task without thinking” (p. 56). This automatically leads to the question of what is the signature pedagogy of the accounting discipline, in the context of this doctoral study?

Pedagogy in the Accounting Discipline.

There is a lack of consensus of signature pedagogy in the accounting discipline. It is a known fact that the accounting curriculum has not changed over the last 30 years (Pincus et al., 2017). There has been no content addition in curriculum or redesign of the curriculum (Basu, 2012; Rebele & St. Pierre, 2015). Hence, the pedagogy used in this subject is relatively primitive and has not changed over time. Traditionally delivered lectures and seminar-based approaches

remained the most commonly used teaching pedagogy in the classroom (Apostolou & Gammie, 2014). However, Hassall and Joyce (2014) added an important clarification to the argument that accounting education is used as a “workplace activity” (p. 377). In other words, the receipt of higher education accounting degree does not allow a graduate student to become a professional accountant. To be employed in an accounting firm, graduate students need to take further formal education, succeed in professional certified examinations, and spend time in gathering practical and work-place experience. Thus, Hassall and Joyce (2014) concluded that experiential learning can be an important bridge between the pedagogic requirement of the accounting domain to enhance workplace experience and situated learning amongst graduate accounting students. Adding to this pedagogy, Helliard (2014) added that accounting graduate students should also be proficient in Information Technology (Boritz & Stoner, 2014) , inculcate critical thinking (Cunningham, 2014), make use of experiential learning to enhance workplace experience (Hassall & Joyce, 2014; Helliard, 2013) and use role play, field visit, power points, and textbook (Phillips & Phillips, 2007) to allow accounting students to grow into professional practicing accountants (Stevenson, Ferguson, & Power, 2014). Other unique pedagogical tools to enhance the accounting teaching experience are the use of analogies (Hanson & Phillips, 2006), interactive animated videos (Phillips & Sheehan, 2013), and interactive case studies (Nagy & Phillips, 2014; Phillips & Vaidyanathan, 2004) to foster learning in accounting classes. The above considerations add important teaching pedagogical strategies that can be utilized to enhance the experience and learning of accounting students.

The above arguments can conclude with Pace's (2004) profound words of “advocating scholarship of teaching and learning [and] that it is time to develop a new vision of higher education in which some of the expert practitioners in each field actively contribute to the

generation and dissemination of pedagogical knowledge” (p. 1175). This doctoral study is building on the above discussion and situates this study in the accounting domain to try to develop significant pedagogical knowledge in the field of accounting. The doctoral study held extensive semi-structured interviews to examine the perception of accounting academics engagement in scholarship of teaching and learning and the impact on their professional lives. Accounting academics also shared their perceptions about any changes in instructional strategies used, motivation to attend professional development programs and linking teaching awards, promotion, and tenure to scholarship of teaching and learning to help answer the research question of this study. The next section discusses the different kind of accounting manuscripts that are published in accounting education research journals and identifies the one that has bearing to this doctoral dissertation.

Accounting Manuscripts

Accounting education research journals divide the manuscript submitted within their field along the following two lines. They are: (a) case/ instructional resource; and (b) educational research in accounting. Instructional resources/cases are an integral resource which are published in accounting education journals. Vondra (2017) defines, “instructional resources are cases derived from actual or simulated business activities” (p. 2). In addition, cases, “should address a student audience and clearly describe a scenario and problem, followed by instructions and requirements for completing the case” (p. 2). Instructional cases are developed to stimulate learning through the analysis of actual events. Instructional resources/cases allow for active-learning to take place because students must develop effective thinking, communication skills, presentation skills, and critical thinking skills to successfully present and consolidate each case in accounting classes.

The second type of articles published in accounting educational journals are educational research in accounting. In chapter 1, educational research was defined as investigation in the area of educational issues by stating the problem, reviewing the literature, collecting data, and determining methods to solve the problem of practice (Creswell, 2015). However, a more refined definition, states that educational research is done by educational specialist who are trained in the literature and discourse of education including having expertise level of knowledge in methodology and methods of the education domain. Educational research also includes broader areas of investigation within the K-12 setting and is not limited to the higher education sector (Hutchings, 2000). Scholarship of teaching and learning, on the other hand, is more ingrained within the disciplines and is situated within the post-secondary context only. Furthermore, a key characteristic of scholarship of teaching and learning, is that it usually adopts the methodology and method of the education domain to help achieve deep learning of course content. In summary, scholarship of teaching and learning encompasses an extension of educational research studies which deal with scholarly teaching in investigating educational related issues pertaining to curriculum, pedagogy, student, and faculty concern in the post-secondary context. Education related research work, i.e., scholarship of teaching and learning in accounting discipline needs to demonstrate all characteristic embodied by the work of Glassick et al., (1997) to be addressed as a valid and rigorous field of inquiry. This is the call of the hour, that will allow scholarship of teaching and learning studies to be respected and deemed worthy of tenure, promotion, or teaching awards.

Case/ instructional resources and educational research in accounting manuscripts authentically represents a situation which requires higher order thinking and simulation to help students learn key insights on the phenomenon under study. The present doctoral inquiry does

not subscribe to instructional resources/ cases. However, the focus of this doctoral study is on educational related research in the accounting discipline particularly dealing with scholarship of teaching and learning related research work.

Before, ending the first overarching theme, Felten (2013) described a set of five related principles that elucidated good practices in scholarship of teaching and learning work. These are described in the next section.

Principles of Good Practice in Scholarship of Teaching and Learning

One of the strongest criticisms facing teaching is the belief that teaching lacks the rigor to which research is subjected. That is, educational research or teaching over uses anecdotal data rather than a rigorously designed valid study leading to conclusive evidence which imparts and build on previous body of knowledge (Kanuka, 2011). To discern as to what constitutes a rigorous body of knowledge, it is important to establish the tenets of a good educational research study and how it intertwines with scholarship of teaching and learning related research investigations. Glassick et al.,'s (1997) work provides the framework to view educational research, including teaching as a scholarship. Following this, scholarship of teaching and learning should also be subjected to rigorous research principles and build on the above principles of scholarship (Glassick et al., 1997). Felten (2013) discussed five good practices which described high quality-oriented scholarship of teaching and learning inquiry. The five principles are as follows: (a) inquiry focus on student learning; (b) grounded in context; (c) methodologically sound; (d) conducted in partnership with students; and (e) appropriately public.

Felten (2013) stated that the first fundamental principle of high-quality designed scholarship of teaching and learning research is grounded in, “critical inquiry in well-defined aspect of student learning” (p. 122). The key objective of any scholarship of teaching and

learning research endeavour is to create deep learning of course content in the minds of the learner. This will be expanded in great detail in the next section of this chapter i.e.- *importance of research in teaching and learning*.

The second principle calls for a balance between, “scholarship and local contexts” (p. 122). Scholarship is described through the influential work of Glassick et al., (1997). Local context refers to the actual environment in which the academic operates. Scholarship of teaching and learning initiatives should be cognizant to adapt both a scholarly rigour as well as be mindful of the, ‘particular classroom, disciplinary, institutional, and cultural contexts’ (Huber & Hutchings, 2005) and try to design studies that reconcile both these positions. In effect, high-quality scholarship of teaching and learning initiatives ensures that definitional attributes of scholarship (Glassick et al., 1997) are in congruence with the local environment.

The third principle as advocated by Felton (2013) is for scholarship of teaching and learning studies to be methodologically sound. One of the primary arguments explained in chapter 5 is that scholarship of teaching and learning follows the methodology and methods of the education discipline. Felton (2013) described these as, “particularly influential, because these approaches had been developed by experts to study learning and development” (p. 123). However, other authors demand that disciplinary methodology and method should also find a place to address scholarship of teaching and learning research problems. Felton (2013) ends the argument by stating that regardless of the methodology employed, high-quality scholarship of teaching and learning should be problem driven within a student learning context and connect with appropriate methodology or method of either education or disciplinary leanings to help advance deep learning of that particular course.

Fourthly, the principle of high-quality designed scholarship of teaching and learning research endeavour should be completed in partnership with students. Scholarship of teaching and learning inquiries should move towards research investigations which involve students as an important key stakeholder having voice and inputs. Students are encouraged to take an active part in preparation, conceptualization, and formulation of rigorously designed scholarship of teaching and learning research studies. Students as partners is a notable distinction of scholarship of teaching and learning research investigations. Hence, this is an important attribute adding depth to scholarship of teaching and learning research initiatives.

Finally, the fifth principle speaks about “going public” (Felton, 2013, p. 123). Felten (2013) is mindful that one of distinct characteristics of a high-quality scholarship of teaching and learning project is that it is disseminated to appropriate channels to allow for critique and building up of rigorous body of knowledge. Felten (2013) stated that scholarship of teaching and learning studies should be distributed as “community property” (Shulman, 1993, p. 6), oscillating between regular departmental conversations, or presentations at national or international conferences, or publication in international scholarly journals (Trigwell, Martin, Benjamin, & Prosser, 2000). Thus, the final principle of high-quality scholarship of teaching and learning research initiatives speaks towards dissemination of work amongst intended audiences.

In conclusion, the above section lays firm ground of how exactly a high-quality scholarship of teaching and learning research project should look. If followed, all scholarship of teaching and learning initiatives will create new found knowledge and help in curriculum revamping and deep learning of course content. Before discussing the thematic overview of different accounting studies with the lens of scholarship of teaching and learning, the researcher wants to draw attention to the significance of research led teaching and learning. This is the

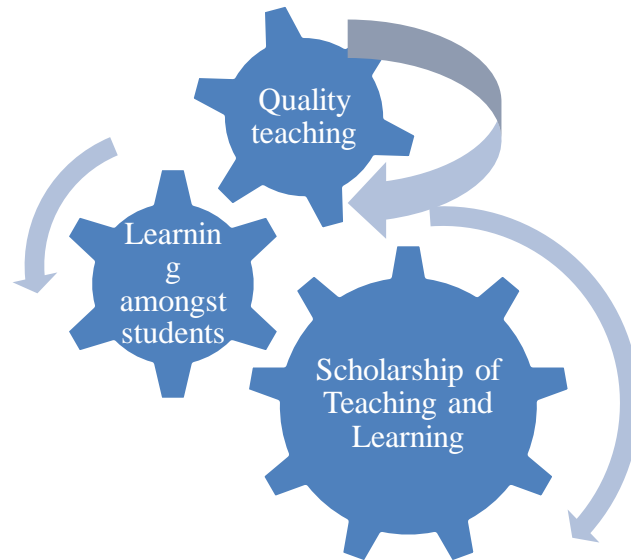
second overarching theme of this literature review. Furthermore, the interconnectedness between quality teaching in research mode and engaging students in research mode learning will be articulated next.

Importance of Research in Teaching and Learning

Conducting rigorously designed research is an important endeavour that academics engage in. It is one of the three functions (research, teaching and service) that academics are employed to complete at universities (Braxton et al., 2002; Sorcinelli et al., 2006). Research has always been placed on a higher pedestal, as engagement in research activities leads to rewards, promotion, and tenure. However, one of the unintended consequences of this is the diminishing value of quality teaching which is problematic in today's climate where quality in higher education is a focus.

Currently, universities are experiencing a massive increase in enrolment of a diverse population of students. Hefty tuition fees are charged for their educational degrees. Administrators, parents, students, legislatures are asking with renewed urgency to improve learning amongst students (Light et al., 2009). This has propelled universities to want to create a sustained learning environment to improve educational quality on their campuses and also give worthy degrees to their recipients-the students (Light et al., 2009). Thus, the importance of teaching in research mode is the need of the hour in universities. The following passage details the interconnectedness between quality teaching in research mode and engaging students in research mode learning. Figure 2-2. gives a snapshot to help conceptualize this section of the literature review. The proceeding discussion will explain the interconnectedness between quality teaching in research mode and engaging students in research mode learning with the end result of academics engaging in scholarship of teaching and learning as portrayed in Figure 2-2.

Figure 2–2: Relationship Between Quality Teaching in Research Mode and Engaging Students in Research Mode Learning Leading to Scholarship of Teaching and Learning.



Entwistle (2010) stated that some researchers believe that they have found the “best method” of teaching which academics should constantly use. He went on to state that this is not the case and effective/quality teaching requires regular investigation, keeping in mind a host of issues. He claimed that, “research can offer a conceptual framework and detailed findings to guide the way we think about teaching and learning in specific contexts” (p. 16). He further explained that research on teaching and learning in higher education does not necessarily depend upon “completion rates, but on the nature knowledge, skills, and conceptual understanding that students have acquired during their degree courses” (p. 19). Entwistle suggested a fundamental difference between teaching and learning in schools and universities is the divergence of subject matter and the ways in which they are taught. For educational researchers, it is particularly difficult to investigate teaching and learning within specific subject matter, as the subject matter

has its own set of discipline requirements that need to be properly taught to the students. He reiterated that the vast number of studies about teaching within their own disciplines, are mostly anecdotal reports of innovation in practice, often with little knowledge about existing literature on teaching and learning, or sufficient expertise in educational research methods. He adds it is relatively rare to find studies that are well-designed, conceptually sound, and also look in depth at the subject matter being taught (p. 29).

Entwistle (2010) has highlighted that it is essential to be involved in quality teaching in research mode and engaging students in research mode learning in any particular domain. Before diving deeply into academics' perceptions about quality teaching, a brief description of what learning encapsulates, the state of affairs on student learning and factors affecting student learning will be reviewed.

Research on Student Learning

Literature is replete with varied definitions of learning. Indeed, learning can be signalled by the acquisition of knowledge or skill; or learning can be summarized as proficiency in the subject matter; or “multi-dimensional and multi-phase phenomenon occurring when individuals attempt to solve what they view as a problem” can also be distinguished to be learning (Harel & Koichu, 2010, p. 115). All these definitions allude to learning amongst students.

One of the first documented studies to explore the definition of learning was undertaken by Marton and Säljö (1976). In their study, participants were asked to read one passage within time limits. Subsequently, the participants were given open questions to see if they had understood the prose or had simply skimmed through the readings. Finally, the students were

interviewed to understand how they had reached conclusions about the readings. The experiments were completed in a controlled environment (Marton & Saljo, 1976). The findings elucidated that approaches to learning may be roughly divided into two categories: a surface approach and a deep approach (Marton & Saljo, 1976). A student applying a surface learning approach to a reading assignment concentrates on the text itself. A deep approach, on the other hand, is based on a genuine interest in the subject matter and the aim is in interpreting meaning of the text (Biggs 1993; Entwistle, McCune, & Walker, 2001 as cited in Lindblom, 2010). Hence, one of the significant conclusions was that students vary in their approach to learning (Marton & Säljö, 1976). Many studies drew upon the above research of Marton and Säljö to revisit and distinguish learning between surface level and deep approaches (Biggs, 2007; Entwistle, 1988; Prosser & Trigwell, 1999; Ramsden, 2003; Trigwell & Prosser, 2003). For the purpose of this doctoral study henceforth, learning will be classified as either surface oriented or deep approach to learning. Next, factors that influence student learning will be elaborated upon.

Factors that Influence Student Learning.

Research suggests a second factor that affects student learning is in part determined by the learning context (Lindblom, 2010; Trigwell & Shales, 2004). This was further supported by studies carried out by Weiman (2010) who found that beginner level students attending foundational first year courses were affected by the learning context. They exhibited surface learning approaches in their respective classes. Similarly, Watkins and Hattie (1981) also discovered that student learning was surface oriented when rote learning was emphasized in their examinations (as cited in Lindblom, 2010).

Since student learning is affected by the learning environment or context, it simultaneously effects and leads to variation in learning outcomes (Hughes & Mighty, 2010).

The learning outcomes can be described as the final key take away that academics expect the students have learnt by the end of the course. Variations in learning outcomes would refer to the “extent to which information is retained, the degree of understanding basic concepts, as well as the discipline and knowledge in general, skill development, and persistence and retention etc” (Weiman, 2010, p. 263).

Another important study was conducted by Trigwell, Prosser, and Taylor, (1994) who discussed five different qualitative approaches to teaching. The five-approaches represented five varying points on a spectrum. Approach A- referred to a teacher teaching some students by simply transmitting information to them. Approach B- referred to a teacher’s demonstrating with the intention that students understand the disciplinary concepts. Approach C- focused on the teachers to student interaction which leads to students’ understanding as the primary concept of the class. Approach D- moved to a student- focused strategy where the students develop their own conceptions. Finally, approach E- is a student focused strategy wherein students construct their own understanding of the discipline.

The Trigwell, Prosser, and Tylor, (1994) study discussed how teacher approach affects the kind of student learning. They asserted that teachers who reported adopting more of a transmission or simple teacher focused approach to teaching, in turn have students in their classes adopting a surface approach to learning. Conversely, teachers who reported adopting more of a conceptual change/student-focused approach to teaching have students embracing a deeper approach to learning (Trigwell, Prosser, & Taylor 1994; Greeson 1988; Biggs 1987a, 1987b; Biggs, Kember, & Leung 2001, as cited in Trigwell, 2010). Thus, it is clear that teachers need to be mindful of the approach that they employ in class because it directly influences and affects the learning of the students.

To sum up, the four important findings about student learning in the literature can be described as follows: (a) students vary in their approach to learning; (b) variation in student learning is in part determined by the learning context; (c) variation in student approaches to learning leads to variation in learning outcomes; (d) teaching approaches influence students' learning approaches. The above literature review helps to capture the factors that affect student learning. The next section discusses the importance of teaching in the post-secondary context and characteristics of quality teaching from the perspective of university academics.

Research on Quality Teaching: Academics Viewpoint

The study of university teaching is a recent phenomenon. Teaching is the art of creating a fluid learning environment by seamlessly integrating lesson plans, active-learning strategies, homework assignments, sound assessment policies and rigorously executed examinations which creates a conducive environment to enhance deep learning amongst students. That said, teaching is a complex set of activities which cannot be mastered in a one-day workshop, or an “on-going seminar, or one-credit course or an orientation” (Weimer, 1997, 2001, p. 46). Even successfully completing a rigorously designed doctoral programme from a high ranking university, does not ensure that the graduates are skilled and confident enough to hold undergraduate classes (Scott & Scott, 2008; Weimer, 1997). In fact, it has been suggested that the class time is spent more on the craft of research with little formal training in teaching (Bergner, Lin, & Tepalagui, 2015).

Teaching is a much-neglected profession with least preparation time which has ever-lasting impact on our diverse student population (Weimer, 2001). Added to these issues is the practice of universities to hire academics based on their expert-level content knowledge which is discipline specific rather than any documented significant teacher training (Bergner et al., 2015). While being knowledgeable about their discipline is important, “that necessary knowledge alone

can't account for their teaching success. If it did, then any expert in the field would become an outstanding educator, but that clearly doesn't happen” (Bain, 2004, p. 24).

The above discussion on quality teaching implies the necessity to balance the critical process of research and also to value scholarly teaching at the post-secondary level. In effect, Boyer (1990) understood and called for balance of both these critical activities in the professoriate. He wrote passionately about giving same weight to both of these important activities. In fact, the present doctoral study is calling upon accounting academics to conduct *research on teaching*. So that research informed, evidence-based instructional strategies can be implemented to enhance student learning in the accounting classes. The next section cites important influential work which lists characteristics of good quality teaching in the post-secondary context.

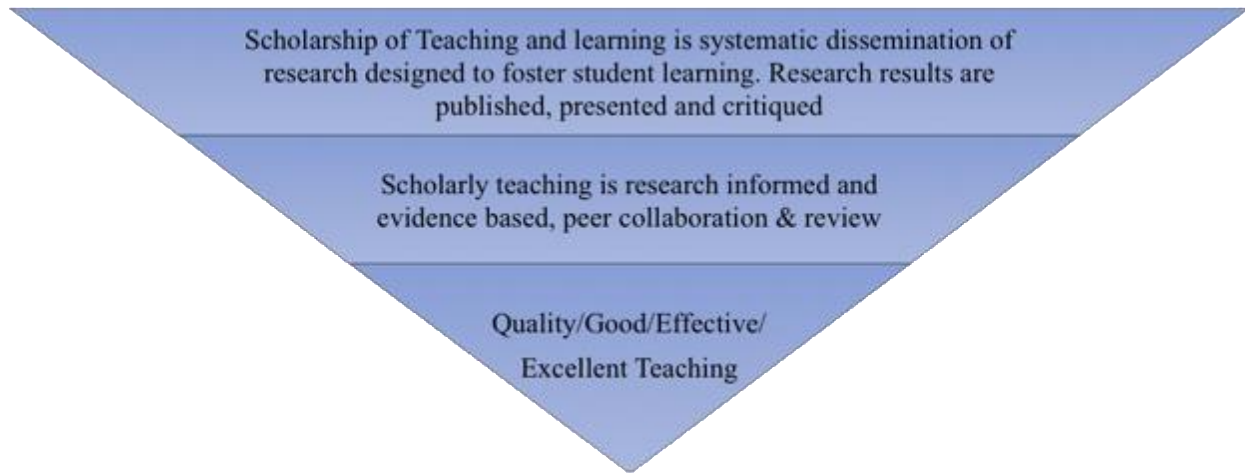
Characteristics of Quality Teaching.

One of the first studies to describe comprehensively what quality teaching should look like in the post-secondary context was the Seven Principles for Good Practice in Undergraduate Education compiled by Chickering and Gamson (1987). It was a model that suggested seven proven strategies to utilize for effective teaching. Notably, for the purpose of this doctoral research, that effective teaching, quality teaching, excellent teaching, good teaching, adequate teaching, teaching excellence, high-quality teaching are all synonym terms to each other.

To revisit, quality teaching progresses to scholarly teaching with the addition of reflective practice and peer collaboration and review. The next stage of scholarship of teaching and learning can be reached by conducting systematic inquires on how to enhance learning amongst students and allowing the work to be critiqued and added to the large body of knowledge through

journal publication and conference presentations (McKinney, 2006). Figure 2-3. can help conceptualize the relationship between the three.

Figure 2–3: Relationship Between Quality Teaching, Scholarly Teaching and Scholarship of Teaching and Learning.



Chickering and Gamson's (1987) seven principles of effective teaching are based on (a) encouraging student-faculty contact; (b) developing reciprocity and cooperation among students; (c) using active learning techniques; (d) giving prompt feedback; (e) emphasizing time on task; (f) communicating high expectations; (g) respecting diverse talents and ways of learning (pp. 3-5).

Building upon these principles, a more recent study in the teaching and learning literature was compiled by Ramsden (2003). He postulated a set of thirteen principles of good teaching. They are: (a) a desire to share your love of the subject with students; (b) an ability to make the material being taught stimulating and interesting; (c) a facility for engaging with students at their level of understanding; (d) a capacity to explain the material plainly; (e) a commitment to making it absolutely clear what has to be understood at what level and why; (f) showing concern and respect for students; (g) a commitment to encouraging independence; (h) an ability to improvise and adapt to new demands; (i) using teaching methods and academic tasks that require

students to learn actively, responsibly and co-operatively; (j) using valid assessment methods; (k) a focus on central concepts, and students' misunderstandings of them, rather than covering the ground; (l) giving the highest quality feedback on student work; (m) a desire to learn from students and other sources about the effects of teaching and how it can be improved. (pp. 86-7). The above are considered the foundational studies when discussing quality teaching in the higher education context.

Quality teaching is the premise on which the scholarship of teaching and learning framework is built. Quality teaching is the first step in the teaching endeavour which can progress to scholarly teaching and finally culminate into scholarship of teaching and learning, if investigations are designed to augment student learning. The following review was conducted by Gibbs, Knapper, and Piccinin (2008), which elaborated the interconnectedness of quality teaching with scholarship of teaching and learning. They visited 22 departments in 2005-06 and teased out drivers of good teaching. The study drew thirteen (13) distinct conclusions and a few of them directly aligned to the definitional characteristics of scholarship of teaching and learning. They are: (a) the teaching approach has to be research driven to ensure deep approach learning is facilitated amongst students; (b) literature should be reviewed for effective teaching practices in that particular discipline before actual teaching starts; (c) evidenced based teaching is always immersed in change in curriculum, teaching approaches, or change in linking learning outcomes and requires constant consultation with various stakeholders including faculty, staff, students, employers etc; (d) higher education leadership i.e., dean or heads of department, need to create a conducive atmosphere for good teaching to grow and recognize and reward quality teaching efforts on a regular basis; and (e) department heads should provide adequate support to nurture teaching efforts and provision of time and resources. These beliefs of good teaching all connect

to different aspects of scholarship of teaching and learning. There is a distinct relationship between the key conclusions and the definitional attributes of scholarship of teaching and learning and they are all interconnected in one way or the other. Hence, it can be restated that quality teaching is the premise from which scholarship of teaching and learning draws its roots.

Finally, the second overarching theme adds rich detail to the landscape surrounding scholarship of teaching and learning and the vital importance of systematic investigation so that quality teaching can be understood. Another integral part of this landscape are the research findings regarding student learning in the higher education context. The next component of the literature review will touch upon the third overarching theme i.e., the specific relationship between the research questions and scholarship of teaching and learning.

Research Questions and Scholarship of Teaching and Learning

The following section will throw light on a significant portion of this doctoral research - the role of institutional leaders in developing the scholarship of teaching and learning in universities. Furthermore, a brief overview of how professional development helps foster the scholarship of teaching and learning will be shared. Next, the discussion will outline the importance of different instructional approaches and scholarship of teaching and learning. This section will end with an examination of teaching awards, promotion and tenure to academics who engage in scholarship of teaching and learning and conclude with a comprehensive overview of the relationship between these specific research questions and scholarship of teaching and learning.

Higher Education Leadership that Facilitates Scholarship of Teaching and Learning

One of the key tenets that forms the basis of this doctoral research is the constant need to improve quality teaching to help improve the learning experience for students registered in post-secondary universities. The demands on quality teaching have propelled the development of a new field of inquiry: scholarship of teaching and learning. It has now reached immense significance in the post-secondary context (Fanghanel, 2013). Today, classroom teaching and learning is in the central focus of many higher education institutions. However, the next logical progression is to understand the role institutional leadership has to play in this emerging context.

A scan of literature revealed the limited work and research in this area. One research manuscript recognised ‘educational leadership’ to be referred to as the Scholarship of Educational Leadership (SoEL) in this context (Hubball, Clarke, Webb, & Johnson, 2017). Hubball et al., (2017) summarised the significance of, “institution-level educational leaders are increasingly required to account for research-informed, evidence-based, effective, efficient and strategically aligned learning centred curricula and pedagogical practices within and across diverse disciplinary contexts” (p. 238). The increasing need to engage and improve pedagogy in different disciplines in universities has compelled universities to establish centres of teaching and learning (Hubball, Lamberson, & Kindler, 2012; Schwartz & Haynie, 2013). Thus, scholarship of educational leadership is important because it is the driving force behind improving the status of scholarship of teaching and learning in a higher education context.

However, due to the infancy of literature in this subject area, only a few other themes have emerged. The research has discussed the primary reason for the development of leadership in the field of teaching and learning i.e., scholarship of educational leadership is to improve student learning (Knight & Trowler, 2000; Martin, Trigwell, Prosser, & Ramsden, 2003). To

enhance student learning, scholarship of teaching and learning must purposefully develop institutional and department cultures which are conducive to the growth of teaching and learning done by academics which can be achieved by prioritizing and creating policies to help them function and grow (Knight & Trowler, 2000; Marshall, Orrell, Cameron, Bosanquet, & Thomas, 2011; Martin et al., 2003; Pearson & Trevitt, 2004; Verwood & Poole, 2009). Another emerging viewpoint is to create communities of practice (COP) which will help foster teamwork and collaboration amongst various stakeholders to achieve a common goal to increase student learning in the post-secondary context (Carney, Ng, & Cooper, 2016; Hubball, Clarke, & Poole, 2010). Faculty mentoring is another approach to help, “develop mutual trust, collaboration and effective two-way communications, as well as provide support, encouragement and constructive feedback as critical attributes for their potential role as scholarship of teaching and learning mentors” (Carney et al., 2016; Hubball et al., 2010, p. 120). When comparing these themes, it shows how the improvement of teaching and learning is the responsibility of scholarship of educational leadership in higher education context. It should also be noted that no investigation has looked at the role leadership plays in accounting education research (AER).

Thus, it is important to note that many more investigations can be designed in the emerging area of scholarship of educational leadership, such as: identifying appropriate leadership theory in this emerging context; or comparative look at different kind of leadership theory/styles utilized by leaders in this area. Another prominent gap area is to look at the role leadership plays in furthering accounting education research. These large gaps in literature can help illuminate different aspects of leadership in the emerging context of scholarship of teaching and learning in the accounting domain. Before proceeding, a definition of accounting

administrators for the purpose of this doctoral study will be stated. Accounting administrators are individuals who do hiring and evaluation of accounting academics working in universities.

Moving ahead, one study worth noting was conducted by Carnegie Academy for the Scholarship of Teaching and Learning (CASTL) in the last year of its running (2009). They administered a survey to all the 103 participating institutional leadership and affiliate programs regarding the impact of scholarship of teaching and learning on its institutional practice and policy (Hutchings, Huber, & Ciccone, 2011). The survey revealed four areas where there was a need to formulate strategic policies and interventions to help scholarship of teaching and learning progress within the university. Two of them have direct bearing on this doctoral research and will be discussed hereafter. These two areas are: (a) professional development; and (b) how is teaching valued and evaluated i.e., teaching awards, promotion, and tenure in relationship with scholarship of teaching and learning in universities.

Professional Development and Scholarship of Teaching and Learning

The survey conducted by CASTL disclosed that academics believed professional development is actually an important form of scholarship of teaching and learning. As Fanghanel (2013) noted, scholarship of teaching and learning is “a sophisticated methodology for professional development” that can bring “the activities of teaching and research in closer alignment” (p. 60). Professional development, for the purpose of this doctoral study, is defined as workshop organized by the centres of teaching and learning to facilitate or improve the teaching skills of academics. One of the ways this can be done is through professional development workshops helping to design research investigations to test different instructional strategies or pedagogy to increase student learning. In other words, through professional development, scholarship of teaching and learning helps to redefine informal teaching capabilities and

recalibrates it to incorporate and refine teaching practices, through rigorously executed research experiments in the class. Moreover, professional development also shares the same objective of enhancing faculty productivity.

Fanghanel (2013) goes on to argue that scholarship of teaching as envisioned by Boyer has metamorphosed over the past two decades as a “valid field of inquiry” (p. 61). “Scholarship of teaching and learning is a mind-set: one of questioning old assumptions about what teaching entails and how our students learn, gather and examine evidence of the effects of our approaches, and reflect on and share the insights gained” (Hodges, 2013, p. 72).

In effect, “just as we encourage students to be lifelong learners, the future of faculty [professional] development lies in creating lifelong scholarship of teaching and learning researchers... as it fosters pedagogical innovation and scholarly productivity” (Carney, Ng, & Cooper, 2016, p. 28). This doctoral research conducted semi-structured interviews to understand the role played by the professional development workshops organized by centre of teaching and learning, in their respective universities for the advancement of accounting academics engagement in scholarship of teaching and learning initiatives.

Instructional Strategies and Scholarship of Teaching and Learning

Instructional approaches refers to a, “specific mode of delivery that can be implemented to facilitate both teaching and learning of content” (Apostolou et al., 2017). Instructional approaches and instructional strategies both allude to the art of teaching. Similarly, pedagogy also refers to “not only the practical application of teaching, or pedagogic skills, but also curriculum issues and the body of theory relating to how and why learning takes place” (Wallace, 2015). It is necessary to document that the terms: *instructional approaches*, *instructional strategies*, and *pedagogy* can be used interchangeably when referring to the art of

teaching, in this doctoral study. Furthermore, another interesting viewpoint was proposed by Gurung and Schwartz (2009) who articulated that “research in teaching and learning can also be referred to as pedagogical research” (p. 1). Gurung and Schwartz (2009) highlighted the similarities between scholarship of teaching and learning and pedagogical research as being one and the same. This doctoral study also considers pedagogical research and scholarship of teaching and learning as one as the same.

In this doctoral study, one of the primary goals was to document the different instructional approaches/ instructional strategies/ pedagogy adopted by accounting academics in undergraduate degree classes to optimize student learning when considering their engagement in the scholarship of teaching and learning. This doctoral research compiled all the different instructional approaches that accounting academics have utilized in their classes to enhance student learning.

Teaching Awards, Promotion, Tenure, and Scholarship of Teaching and Learning

Boyer (1990) called for equal weight for both scholarship of discovery (i.e., traditional research in one’s discipline) and the scholarship of teaching (art to motivate young adults to be passionate about their disciplinary subjects) for revitalizing the post-secondary sector.

Predominately, research publications in peer reviewed journals and conference publication have resulted in tenure, promotion, and awards for academic in universities. However, Shapiro (2006) argued that foundational changes need to be advanced in universities and promotion, tenure and awards should be linked to scholarly teaching with the top officials consciously formulating policies that recognise and reward the advancement of scholarship in teaching and learning in all disciplines. He proposed that, “student learning outcomes should be clearly articulated, pedagogies and educational delivery methods be effective, and continuous assessment be

ingrained in the culture ... by creating dossiers more heavily on scholarship of teaching and learning must be expected to show that their work has had significant impact beyond their classrooms” (p. 43). Similar arguments were proposed by Bernstein (2013) and Tagg (2012) who also articulated the need to delink hiring, promotion and tenure from traditional disciplinary research and broaden the scope of scholarship to include scholarship of teaching and learning as well.

Considering this, this doctoral research is designed to understand if research conducted in the emerging fields of scholarship of teaching and learning is given the same weight as regular research in the accounting discipline. Is there a conscious shift to include and link scholarship of teaching and learning with promotion, tenure, and awards with accounting academics in their respective universities? This doctoral study attempted to explore and see if positive conclusions can be drawn from the interviews scheduled with accounting academics to answer these questions and more. The fourth overarching theme of theoretical framework will be elaborated upon, next. Mezirow’s Transformative learning theory will be interconnected with scholarship of teaching and learning and is the underlying theoretical framework underpinning this doctoral research.

Learning Theories

“Theoretical framework represents a combination or aggregation of formal theories in such a way as to illuminate some important aspects of the conceptual framework” (Ravich & Riggan, 2012, p. 10). The theoretical framework of this doctoral study will look at learning theories that will help to gain a comprehensive understanding of how academics and administrators perceive learning in higher education. Learning theories can be defined as, “theories that provide an explanation of how learning occurs as well as being suggestive as to

how such explanation translates into practice” (Merriam, Bierema, & Ebrary, 2014, p. 25). Mezirow’s Transformative learning theory is the theoretical framework underpinning this doctoral research. A more extensive discussion follows in subsequent sections interconnecting Transformative learning theory with scholarship of teaching and learning.

Mezirow’s Transformative Learning Theory

Transformative Learning Theory draws its inspiration from the varied fields of philosophy, psychology, sociology, neurobiology, linguistic, religion, education and the thoughts, ideas and perspective of Jack Mezirow (Mezirow, 1991). The theory explains “the way adult learning is structured and to determine by what processes the frame of reference through which we view and interpret our experience (meaning perspectives) are changed or transformed” (p. xiii). Transformative learning theory also relies heavily on the work of German sociologist and critical theorist Jurgen Habermas and adapts and explores three kinds of learning: instrumental; communicative; and emancipatory (Kreber & Cranton, 2000).

Transformational learning theory is a ‘constructivist theory of adult learning’ which argues that different things help us to construct meaning of our experience. Mezirow (1991) lists them as ‘childhood socialization’, ‘culturally prescribed values and belief’ that help us to interpret and give coherence to our experiences. Adults explain their ‘loaded’ experiences through language. These experiences are then *reflected* upon and interpreted involving decisions that may result in ‘confirmation’, ‘rejection’, ‘extension’ or ‘formulation of meaning’ of these varied experiences. Mezirow summarizes his argument by stating that learning is a paradigm with five interrelated contexts: “a meaning perspective; the communication process; a line of action; a self-concept; and the external situation” (Mezirow, 1991, pp. 34-35).

In his work, Mezirow explained that different adults will shape and interpret the same experiences in their own way because of various factors (childhood memories, culture, values, belief, education etc.). Adults interpret these experiences and communicate them through their spoken language. They collect these meaningful experiences by either expanding on them, revising them, or rejecting them outright. These interpretations are reflected upon and when they fit our frame comfortably, they make us who we are. The external environment also plays its part in helping us draw meaning to our experiences. For the purpose of linking transformative learning theory with scholarship of teaching and learning, the key element of ‘reflection’ will be delved upon. Mezirow defines reflection as, “the process of critically assessing the content, process, or premise(s) of our efforts to interpret and give meaning to an experience” (Mezirow, 1991, p. 104). Specifically:

Content reflection focuses on the description of the problem. Process reflection focuses on the strategies and procedures of problem solving, the assessment of the adequacy of our efforts, and the similarities and differences between what we are currently experiencing and our prior learning. In premise reflection, we question the merit and functional relevance of the question (why is this an important issue in the first place?) (Kreber & Cranton, 2000, p. 478).

Transformative Learning Theory and Scholarship of Teaching and Learning

Kreber and Cranton (2000) outlined the framework underpinning scholarship of teaching as two interrelated notions of “reflection on experience-based knowledge” and “research-based knowledge of teaching” (p. 476). They go on to add that the three levels of reflection as described by Mezirow (1991) will help to derive three essential domains of knowledge about

teaching-curricular, pedagogical and instructional (Kreber, 1999; Kreber & Cranton, 2000).

These domains of knowledge are defined as follows.

The first domain of knowledge relates to what we consider to be meaningful goals and purposes of higher education (Curricular Knowledge). The second refers to what we know about student learning and development in relation to these goals (Pedagogical Knowledge, or perhaps more appropriately referred to as Psychological knowledge). The third pertains to what we know about the teaching and instructional design processes needed to bring about student learning and development (Instructional Knowledge) (Kreber, 2006, p. 90).

Kreber and Cranton aligned their three knowledge domains (i.e., curricular, pedagogical, and instructional) with Mezirow's three levels of 'reflection' in the transformative learning theory (i.e., content, process, and premise) to construct nine reflective categories (Kreber, 1999; Kreber & Cranton, 2000). Kreber links *reflection* from transformative learning theory to scholarship of teaching and learning by integrating two vital elements: the idea of "*construction of knowledge*, through *reflection* in each domain; and the critical examination of goals and purposes of higher education as an integral part of the scholarship of teaching and learning" (Kreber, 2006, p. 95).

This doctoral study conducted interviews with accounting academics to generate *reflection* about their engagement in scholarship of teaching and learning activities and its impact on their professional lives. This was done by posing questions regarding instructional strategies used in classes, motivation to attend professional development programs, and linking teaching awards, promotion, and tenure to scholarship of teaching and learning. The final section of this

chapter will review the last theme governing this literature review. This section will elaborate the various accounting inquiries viewed from the lens of scholarship of teaching and learning in the last seven years.

Accounting Studies: Critical Review

This fifth overarching section of the literature review will highlight the overlap between scholarship of teaching and learning and accounting education research (AER). The thematic categories will emerge from the intersection of the above building blocks. The definitions are revisited for further review.

Scholarship of teaching and learning covers concepts as diverse as reflection and inquiry on learning and teaching practices, strategies to enhance teaching and learning, curriculum development, the promotion of research-informed teaching, undergraduate research, and student engagement in disciplinary or scholarship of teaching and learning research (Fanghanel et al., 2015, p. 6).

The editorial policy of Issues in Accounting Education (IAE) proposed the definition of accounting education research as,

consisting of topics such as the learning process, curriculum development, professional certification, assessment, career training, employment, and instruction. Also included within this category are studies of student characteristics that affect learning, faculty related issues (e.g., promotion and tenure, ranking of programs), and historical, social, or institutional

conditions and trends that affect accounting education (Editorial Policy, 2017).

To complete this part of the literature review, a total of over 752 studies were scanned from a period between 2010 and 2017 in six major peer reviewed accounting education journal publications. A detailed literature review of over twenty-five relevant articles published between January 2010 and Dec 2017 identified four thematic categories emerging from the intersection of scholarship of teaching and learning and accounting education research. These are curriculum consideration; pedagogic consideration or instructional approaches; student-related consideration; and faculty-related consideration. Table 2-1. depicts the intersection between scholarship of teaching and learning and accounting education research and how the four thematic categories emerged.

Table 2-1: Emerging Themes from The Intersection of Definitions of Scholarship of Teaching and Learning and Accounting Education Research

Intersection/ Thematic Categories	Definition of Scholarship of Teaching and Learning	Definition of Accounting education research
	“scholarship of teaching and learning covers concepts as diverse as reflection and inquiry on learning and teaching practices, strategies to enhance teaching and learning, curriculum development, the promotion of research-informed teaching, undergraduate research, and student engagement in disciplinary or Scholarship of teaching and learning research”.	“consist of topics such as the learning process, curriculum development, professional certification, assessment, career training, employment, and instruction. Also included within this category are studies of student characteristics that affect learning, faculty related issues (e.g., promotion and tenure, ranking of programs), and historical, social, or institutional conditions and

		trends that affect accounting education”.
	Reflection and inquiry on learning and teaching practices.	Learning process
Curriculum consideration	Curriculum development	Curriculum development Professional certification Assessment Career training Employment
Pedagogic consideration	Strategies to enhance teaching and learning/ promotion of research informed teaching	Instruction/ Pedagogy
Student-related consideration	Student engagement in discipline or Scholarship of teaching and learning research	Student Characteristic that effect learning
Faculty-related consideration	(Important consideration)	faculty related issues (e.g., promotion and tenure, ranking of programs historical, social, or institutional conditions and trends that affect accounting education”.

A few other general observations regarding the next section of the literature review are as follows:

- The literature review is limited to only the first accounting courses in the curriculum;
- The literature review is limited to those inquiries whose end goal is to improve student learning;
- The literature review is limited to the North American context;
- The literature review is limited to publications dated between 2010 and 2017;

- Both empirical and descriptive research studies are included in this literature review.

Empirical studies refer to, “conclusions that are derived from an analysis of data gathered for that particular study while descriptive studies refer to studies which discuss a strategy, describes an innovation, or reports student perceptions without statistical analysis” (Apostolou et al., 2017, p. 3);

- Educational technology studies have been excluded from this literature review; and
- Limited number of heavily cited studies from the period of 2000 onwards have been included in the study, which were not governed by the above rules.

A comprehensive literature review pertaining to the above thematic categories follows.

Curriculum Consideration

Curriculum consideration includes all those studies which have discussed a complete overhaul of the introductory financial course in the past seven years. A quick scan of issues from 2000 until 2010 was also completed to include, any studies conducted with the prerequisite, ‘to enhance student learning by streamlining the first introductory accounting curriculum’.

Spiceland, Spiceland, and Schaeffer (2015) redesigned the first introductory course in accounting at a U.S. university. They conducted a longitudinal study by comparing pre-and post-redesign between the fall of 2007 until the spring of 2013. The new curriculum was implemented in the fall of 2010 and showed effectiveness after course revamping. The redesign was based on areas of core competency; repetition and performance; and technology in the classroom (Spiceland et al., 2015). The authors eliminated redundant topics from the course curriculum and also introduced comprehensive examination throughout the semester, where previous portion were also regularly tested. The authors also introduced an exhaustive list of learning resources to utilize which included current event videos or news items, interactive spreadsheets, animated

videos, adaptive learning software and online quizzes before the start of each chapter. It was noted that these measures helped to engage students and facilitate learning amongst the students.

The Spiceland et al., (2015) inquiry is an excellent example of scholarship of teaching and learning in the accounting domain. The teaching was research informed and students were engaged in research- led learning and the findings were publicly disseminated for other scholars to critique and build upon. This study is a good example of what accounting education research will look like if the first accounting course in the curriculum is revamped and redesigned to improve student learning.

In comparison to the Spiceland et al., (2015) study, Warren and Young (2012) devised a radically different approach to accounting curriculum, entitled “Integrated Accounting Principles” (IAP). This IAP developed strategies for enhancing the first accounting course by changing it to a six-credit hour course following: “a new sequence for the course topics, active learning pedagogies, an emphasis on critical thinking, use of simulations, use of articles from the business press, and a reduced emphasis on debits and credits” (p. 247). The researchers spent a full year in the course development process, and then spent another academic year piloting it before it was formally introduced as a course in the curriculum. It has now been successfully running for the past five years. However, one of the major drawbacks of this course was the non-availability of data from the regular first accounting course, as it was no longer offered; hence, no head-to-head comparisons with the students’ enhanced learning, or learning outcomes could be measured. Thus, the Warren and Young (2012) study is a departure from regular accounting teaching but because the student learning could not be measured or benchmarked and it could not be tested in different learning environments, the information could not be disseminated in the field of scholarship of teaching and learning in the accounting discipline. Hence major

definitional attributes of scholarship of teaching and learning was not fulfilled. Though, it is important to highlight that the teaching was research informed as the course design took over a year to complete and subsequently public dissemination of the research work was carried out by publishing in a leading journal. This fulfilled the third criteria of scholarship of teaching and learning. However, the second criteria of student engaged in research led learning (Pre-& Post assessment) was not fulfilled. Table 2-2. has been drawn up to give a snapshot of studies falling within the purview of curriculum consideration.

Table 2-2: Curriculum Consideration

Author, Year	Curriculum Consideration in Introductory Financial Accounting Course	Scholarship of Teaching and Learning		Journal
Spiceland, Spiceland, and Schaeffer (2015)	Complete redesign of Introductory financial accounting course	Research led teaching	Yes	Journal of Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination	Yes	
Warren and Young (2012)	Integrated Accounting Principals	Research led teaching	Yes	Issues in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	

Instructional Strategies/ Pedagogic Consideration

Instructional approaches refers to, “specific mode of delivery that can be implemented to facilitate both teaching and learning of content” (Apostolou et al., 2017, p. 2). While pedagogical considerations include all those studies which help to enhance learning by using specific

attainable measure or tools or intervention in classes, only the following studies met the aforementioned criteria.

Phillips (2016) proposed the use of online peer assessment in a first-year financial accounting course as an effective pedagogical tool. Previously, this tool had not really been explored in accounting research. This was an empirical case study conducted in two-sections of introductory financial accounting class in a university in Canada, which revealed that students were able to provide meaningful feedback for their peers; they valued the feedback process as it engaged them in the learning process; and giving quality feedback had a lasting impact and enhanced their cognitive and lifelong skills. The findings suggested that peer assessment had a positive effect on enhancing the student learning process. This investigation unveiled an important pedagogical consideration (i.e., peer assessment) which has not previously been scrutinized in the literature. Therefore, it perhaps requires researchers to focus on this emerging pedagogic tool.

This study also confirmed three central aspects of scholarship of teaching and learning. Online peer assessment was the research led pedagogical teaching tool to engage students with evidence highlighting the improved learning amongst student and the detailed review was published in peer reviewed journal to help further and critique this pedagogical tool. Hence, this study is a good example of scholarship of teaching and learning in the accounting discipline.

Another empirical investigation was conducted by Grimm (2015) about the use of learning logs in introductory financial accounting class in a university in the United States. Learning logs are written composition requiring students to adapt quantitative course concepts into real-world issues, enhancing learning along the process. Statistical analysis of the student survey result showed positive affirmation of learning logs as an effective pedagogical tool to

enhance learning outcomes of the class. Grimm's (2015) study is also a good example of scholarship of teaching and learning in the accounting domain. It fulfilled all the three definitional attributes of a scholarship of teaching and learning study: learning log – a research based pedagogical tool helped improve student learning; the improvement of student learning was measured through statistical analysis; and the information was published in a journal for further critique and enhancement. Thus, Grimm's (2015) study can also be tagged as a scholarship of teaching and learning study within the accounting domain.

Simon (2015) discussed the different benefits of using power points and concept map in increasing student learning in introductory accounting class. It was a descriptive study highlighting the advantages of using concept maps, as non-linear tools to help draw conceptual framework for difficult concepts in the financial accounting class. Different examples were showcased to illustrate the varied uses of concept maps. The Simon (2015) study did not test if concept maps and power points did actually improve student learning by conducting pre-and post-test. Hence, one of the components of scholarship of teaching and learning was not met i.e., student engaged in research led teaching could not be verified. The Simon's (2015) study cannot be classified as scholarship of teaching and learning based research work in accounting.

Jackson and Cossitt (2015) conducted a ten year-long empirical investigation of whether using online software tutoring could benefit accounting students with weak concepts in the accounting domain. Regression analysis showed that the tutoring did help in mitigating the negative effect of weak concepts of the introductory financial accounting class. The findings revealed that online software tutoring does augment student learning and facilitate deeper understanding of concepts in the accounting curriculum. The three components of scholarship of teaching and learning were met by engaging in research lead teaching which was tested on

student and public dissemination of the research work was carried out. Hence, Jackson and Cossitt (2015) study falls under the purview of scholarship of teaching and learning in the accounting domain.

Phillips and Nagy (2014), discussed if reading case studies or using graphic organizers enhanced accounting student's ability to improve their critical thinking via identifying and generating relevant arguments and counterarguments. The study was conducted in a Canadian university where a controlled group of students were assigned either exemplars of case study or exemplars of graphic organizers and were asked to rework on fresh questions. The findings revealed that pedagogical intervention have a positive effect in enhancing learning of students. Since all the three definitional attributes were fulfilled, the Phillips and Nagy (2014) study can also be classified as scholarship of teaching and learning in the accounting domain.

Phillips and Wolcott (2011) conducted an interesting empirical study in a large Canadian university about the effects of interspersed versus summary feedback on the quality of students of case report revision. The findings showed that: (a) lowest-performing students benefitted more from interspersed feedback than from summary feedback; (b) mid-level performing students benefitted more from summary feedback than from interspersed feedback; and (c) feedback placement did not affect the quality of case revisions for high-performing students. Thus, instructors should gauge the performance level of students and accordingly decide if interspersed feedback or summary feedback would help the students to improve their draft case studies. Thus, the Phillips and Wolcott (2011) study also fell under the purview of scholarship of teaching and learning in the accounting discipline. Table 2-3. is created to summarise the above findings from the exhaustive literature review.

Table 2–3: Instructional Strategies/Pedagogic Consideration

Author, Year	Instructional Approach/Pedagogic consideration in Introductory Financial Accounting Course	Scholarship of Teaching and Learning		Journal
Phillips (2016)	Online Peer Assessment	Research led teaching	Yes	Issues in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination	Yes	
Grimm (2015)	Learning Log	Research led teaching	Yes	Issues in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination	Yes	
Simon (2015)	Power point and Concept Map	Research led teaching	Yes	Accounting Education: An International Journal
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	
Jackson and Cossitt (2015)	Online tutoring software	Research led teaching	Yes	Advances in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination	Yes	
Phillips & Nagy (2014)	Case studies or graphic organisers enhance student learning	Research led teaching	Yes	Issues in Accounting Education
			Yes	

		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination		
Phillips and Wolcott (2011)	Effects of interspersed versus summary feedback on the quality of student case studies	Research led teaching	Yes	Issues in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	Yes	
		Public dissemination	Yes	

Student-Related Consideration

Student-related consideration includes all those studies between the period of 2010-2017 which optimized student learning with the help of former students. Xiang (2016) conducted a research investigation for over five semesters' in first financial accounting course in a U.S. university regarding improvement in attendance, course performance and course retention by introducing former students written advice (free-form) to a new group of first year accounting students. The advice was a free-form and dealt with a range of topics including attendance, exams, and attitude about the class. The findings revealed a positive correlation between attendance, course performance and dropout rate to have reduced after having read reviews from former first year financial accounting students. This was a one of a kind of study which augmented student learning using peer feedback from previous semester students. However, there was no research led teaching or research informed instructional strategy used in this study. Hence, one of the definitional attributes of scholarships of teaching and learning components was not met.

Phillips (2015) conducted a study to investigate factors for successful completion of introductory financial accounting course in a U.S. university. An empirical investigation was conducted over a five-year period on a sample of 398 students exposed to the same instructor, textbook, and teaching and examination format. The study concluded that higher GPA and mathematical competency as being an excellent indicator of successful completion the introductory accounting course in the coursework. This study also did not utilize any research led teaching strategy. There second component of research led engagement of student and public dissemination of the doctoral study was fulfilled. However, the strict criteria of scholarship of teaching and learning was not met. Table 2-4. helps to summarise the above studies.

Table 2–4: Student Consideration

Author, Year	Student Consideration in Introductory Financial Accounting Course	Scholarship of Teaching and Learning	Journal
Xiang (2016)	Written advice from former students	Research led teaching	No
		Student engaged in research led learning (Pre-& Post assessment)	Yes
		Public dissemination	Yes
J. F. Phillips (2015)	Factors of successful graduation rate from introductory financial accounting course	Research led teaching	No
		Student engaged in research led learning (Pre-& Post assessment)	Yes
		Public dissemination	Yes

Faculty-Related Considerations

Faculty-related considerations include all the studies completed between 2000-2017 which have dealt specifically with teaching effectiveness or teaching excellence in the accounting field in the world. Teaching effectiveness or teaching excellence equates to high-quality teaching in accounting domain in this doctoral study. Before elaborating the important faculty-related studies in the last seventeen years, it is necessary to review all the official position statements regarding quality teaching in the accounting discipline over the last thirty years.

The first issue statement published by Accounting Education Change Commission (AECC, 1990) highlighted the need to reward academics who actively tried to improve teaching and curriculum issues in the accounting domain. The report also asked for top university officials to shift funding packages and “endorse effective teaching and curriculum and course development as priorities” (p. 308).

In continuation of the above report, issue statement number five was published in 1993 proposing five characteristics of effective teaching in the accounting professoriate. They were: curriculum design and course development; the use of well-conceived course materials; presentation skills; well-chosen pedagogical methods; and assessment devices, and guidance and advising (AECC, 1993). Issue statement number five also addressed the need to reward effective teaching and to make necessary changes in policies to effectively incentivise the system. In addition, the statement also touched upon the relationship between evaluation and improvement in teaching techniques. The position went on to describe the following methods for improving teaching techniques: “self-assessment, observation by colleagues, student evaluation, alumni input, instructional consultants, teaching portfolios” (AECC, 1993, p. 3). Similar thoughts were also echoed by a recent report, Pathway Commission (2012) calling to reward accounting

academics. This report has been described in detail, in chapter 1. Hence, it can be inferred that the call for excellent teaching/quality teaching has also been a point of concern in the accounting domain and regular reports pushing academics and university accounting administrators to take concrete steps has been the order of the day. It is also important to highlight that official position statement appeared in the year 1990 when Boyer, concurrently also wrote about scholarly teaching and its importance. In effect, it can be inferred that quality teaching has been of vital importance even in the accounting discipline from early 1990's.

After having established the call for quality teaching in the accounting domain, it is imperative to discuss the inquiries which have completed an in-depth analysis of this phenomenon. The studies are listed in chronological order of publication. The following studies do not test student engaged in research led learning i.e., pre -and post assessment of any instructional strategy. The studies only discuss the viewpoints of accounting academics and their thoughts about quality teaching in the accounting domain. It is important to point out the fact that the following five studies dealt only with quality or teaching excellence. Scholarly teaching or the next stage of scholarship of teaching and learning was not investigated. This is a huge gap in the literature because research-informed scholarly teaching has not been subject to any investigations in the Accounting discipline. This doctoral study is trying to illuminate specific aspects of scholarly teaching including scholarship of teaching and learning research initiatives.

Abdullah, Brink, Eller, and Gouldman (2016) conducted an anonymous online survey of ninety-three U.S. based doctoral students in programs ranging from accounting, finance, management, and economics to investigate their teacher preparedness and pedagogical training. The findings elucidated that none of the doctoral students felt confident in teaching graduate level students, though accounting and management felt a notch better, in conducting

undergraduate classes as compared to economics and finance doctoral students. This is an interesting study as it highlights the pedagogical unpreparedness of doctoral accounting graduates and the lack of any rigorous teaching training at their home universities. This really puts a question mark on the quality of faculty being churned out by the universities, in recent years.

Wygol and Stout (2015) also investigated teaching effectiveness amongst award-winning accounting academics by conducting a survey in the United States (U.S.). One hundred five (105) faculty responded to the question of listing, “a minimum of three and up to five factors or qualities of your teaching that you believe have helped distinguish you as an effective teacher” (Wygol & Stout, 2015, p. 173). The findings elucidated the following important qualities of effective teacher in the accounting domain: (a) the design of the course learning environment; (b) passion and commitment to teaching (as a profession); (c) importance of the practice environment; (d) preparation and organization; (e) class student focus; (f) class session learning environment.

Wygol, Watty, and Stout (2014) summarised drivers for teaching effectiveness from twenty-two Australian award-winning accounting educators in response to the call for increased teaching excellence in accounting classes. Survey method was employed in this study to elucidate the following findings. “In decreasing order of perceived importance, drivers of teaching effectiveness are: (a) having a student focus; (b) commitment to teaching (as a profession); (c) high levels of preparation/organization; (d) the ability to link subject matter to the practice environment; and (e) instructor skills and attributes” (p. 322).

Wygol and Stout (2011) completed their investigation with the primary focus to respond to the call made by Accounting Education Change Commission (1993) in Issue Statement No. 5

for strategies and mechanisms to share ideas to foster quality accounting teaching to enhance student learning. A sample survey of one hundred plus award-winning U.S. accounting educators revealed that continuous measures need to be taken to improve teaching quality, to seek out mentors and support service in universities to help develop effective teaching amongst accounting academics. A call to establish a community of teaching-scholars in the accounting domain was also proposed.

Stout and Wygal (2010) diverged to look at negative behaviours that impeded learning amongst accounting students through a sample survey of one hundred U.S. award winning accounting educators. The study was interesting because it filled a large gap in literature to look at factors that impede the learning process in the accounting classrooms. The following factors (in decreasing order of importance) were highlighted: “(a) negative or uncaring attitudes about students and the class; (b) improper preparation and organization; (c) faulty or deficient course-delivery skills; (d) assessment mistakes; and (e) inflexible/inaccessible demeanour” (p. 58).

Stice and Stocks (2000) constituted the first series of research papers in the area of effective teaching in the accounting discipline. They argued that changes in accounting education could include detailed study in the areas of sequencing or integrating topics or utilizing active learning strategies or using technology to create conducive environment for deep approach learning. However, the authors decided to further investigate what quality teaching in the accounting domain should look like? They developed an open-ended questionnaire which revealed the following five categories for creating positive learning environment: (a) course content; (b) classroom mechanics; (c) teaching techniques; (d) student involvement; and (e) learning environment. Eight-seven faculty identified fifty-two factors which was rated by another

set of four hundred and fifty-eight factors to deduce the above five central components of this study.

The vast majority of papers addressed under the *faculty-related consideration section* do not test any particular instructional strategy or pedagogy and consequently do not require student input. In particular, the studies showcased viewpoints of award-winning accounting faculty's and their perceptions about quality teaching in the accounting domain. Admittedly, it is significant to note that none of the inquiries cited above have been conducted reflecting engagement in scholarship of teaching and learning by accounting academics. Subsequently, no inquiry has looked at accounting administrator's perceptions about scholarship of teaching and learning in the accounting domain. This large gap in the literature has allowed the germination of this, well devised doctoral research which will systematically investigate the status of scholarship of teaching and learning in the accounting domain- academics' perspectives. The section ends, by creating a snapshot of the studies compiled above in Table 2-5. Following a detail gap of literature section follows.

Table 2-5: Faculty Consideration

Author, Year	Faculty Consideration	Scholarship of Teaching and Learning		Journal
Abdullah, Brink, Eller, and Gouldman (2016)	Teacher preparedness and pedagogical training	Research led teaching	No	Advances in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	
Wygall and Stout (2015)	Teaching effectiveness in U.S.	Research led teaching	No	Issues in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	No	

		Public dissemination	Yes	
Wygall, Watty, and Stout (2014)	Teaching effectiveness in Australia	Research led teaching	No	Accounting Education: an international journal
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	
Wygall and Stout (2011)	Continuous improvement in Teaching quality in U.S.	Research led teaching	No	Accounting Educators Journal
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	
Stout and Wygall (2010)	Negative factors that impede learning	Research led teaching	No	Journal of Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	
Stice and Stocks (2000)	Improving the quality of Accounting Education	Research led teaching	No	Advances in Accounting Education
		Student engaged in research led learning (Pre-& Post assessment)	No	
		Public dissemination	Yes	

Gap in Literature

Boyer started a key conversation when he stressed the importance of academic time and the need to be engaged in scholarship of teaching and learning activities (Boyer, 1990). Shulman (2000) expanded on the above and included,

three broad rationales for advocating a serious investment in the scholarship of teaching and learning: Professionalism; Pragmatism; and Policy.

Professionalism refers to the inherent obligations and opportunities associated with becoming a professional scholar/educator, and especially with the responsibilities to one's discipline symbolized by the PhD.

Pragmatism refers to the activities needed to ensure that one's work as an educator is constantly improving and meeting its objectives and its responsibilities to students. Policy refers to the capacity to respond to the legitimate questions of legislatures, boards and the increasingly robust demands of a developing market for higher education (p. 1).

Shulman wrote a passionate note on the importance of scholarship of teaching and learning. He called upon all higher educators to improve their teaching and augment understanding in the minds of students. In effect, to be professional educators while teaching. He went on to say that professionalism was critical but not sufficient (p. 3). He added that professional educators should undertake systematic *research on teaching* so that conducive environment for deep-approach learning can be designed. He termed this as 'Pragmatism'. Finally, he ended his argument by stating the importance of policy. Since higher educators do not exist in vacuum and are 'accountable' to other stakeholders, it is imperative to be engaged in scholarship of teaching and learning to improve our pedagogy and truly inspire our students to achieve excellence. Thus, scholarship of teaching and learning is a 'valid field of inquiry' which helps to 'balance' areas of research, teaching and service (Fanghanel, 2013; Huber, 2001).

Scholarship of teaching and learning initiatives should be advanced in all disciplines to help stimulate learning amongst students. Accounting learning in students can be improved if

accounting academics engage in scholarship of teaching and learning activities. Scholarship of teaching and learning endeavours can help improve curricula, redesign courses, include educational technology in the classroom and build scholarly communities of accounting teaching (Huber, 2001).

Scholarship of teaching and learning initiatives can allow accounting educators to become confident and professional instructors armed with research informed, evidence-based instructional strategies to help foster deep learning among students. However, a detailed review of the last fifteen years literature showed ‘stagnation’ in accounting education research (Holderness, Myers, Summers, & Wood 2014; Rebele & St. Pierre 2015; Sangster, Fogarty, Stoner, & Marriott 2015; Wilson, Richard, Susan, Rebele, & Kent 2008). Three reasons of ‘stagnation’ have come to light: (a) research focused on a limited group of topics; (b) research using similar methods; and (c) research usually is a minor extension, or tested a previously-studied research question, and had limited implications (Rebele & St. Pierre, 2015). Multiple authors have drawn similar conclusions about the problem of stagnation in accounting education research.

It is evident that the number of accounting academics engaged in scholarship of teaching and learning activity is limited. In fact, research findings also suggest that the number of accounting academics publishing in accounting education research is low, having limited citation impact (Sangster, 2015; Sangster et al., 2015). Furthermore, repeated call by different researchers suggests the need to revitalize this important field of inquiry in accounting discipline.

This doctoral study is envisaged to fill this prominent gap by conducting rigorous investigation to help inject much needed momentum. This doctoral study started the conversation and allowed others to reflect and ponder on the reasons why accounting academics choose to

engage in scholarship of teaching and learning activities or not. The literature review of the four emerging themes: curriculum related considerations; instructional strategies related consideration; student related consideration; and faculty related consideration showed that more than half the studies did not fall under the purview of scholarship of teaching and learning studies.

McKinney (2006) comprehensively concluded that:

Although a focus on work at the classroom level is critical, it is time to do more Scholarship of teaching and learning work at the course, program, and department levels. This would decrease the isolation of those working on Scholarship of teaching and learning, increase the infusion of Scholarship of teaching and learning into institutional cultures, ... Such efforts can also move us further along a path to understanding the bigger picture of learning in a discipline, including pedagogical content knowledge and signature pedagogies (Hutchings & Shulman, 1999; McKinney, 2006, p. 40).

Specifically, “only by studying the major challenges facing accounting education will research serve the important role of providing information and guidance to better educate today’s students and future accounting professionals” (Apostolou et al., 2017, p. 23). This study is the first of many steps needed to be taken to improve the overall health of accounting education research and the researcher has designed a research investigation addressing one of the major challenges facing accounting education. Findings from this doctoral research will help lay the ground for other accounting academics to build and investigate other curricular, pedagogical, or leadership related issues. This study should help fill a large gap in literature.

Chapter Summary

Consequently, to draw boundaries for this doctoral study, the conceptual framework helped to situate and elaborate major foundational blocks in the literature review chapter. The literature review traced the historical development of scholarship of teaching and learning and discussed the growth and advancement of this field, till date. The second overarching theme touched upon the conflating relationship between quality teaching from the lens of academics and the status of research on student learning. This added rich background to the importance of research in both quality teaching as well as student learning. The next section expanded on the research questions relating to this doctoral study and scholarship of teaching and learning. Transformative learning theory and its linkage with scholarship of teaching and learning was analysed in detail, in the fourth theme. The final overarching theme helped to establish the relationship between the varied accounting studies and scholarship of teaching and learning, in the last seven years. The interconnectedness of the topics enabled the building of a strong foundation and help paint the educational landscape on which the doctoral study resides. The limited number of scholarships of teaching and learning studies in the accounting discipline escalates the significance and importance of this particular study. The next chapter will discuss the methodology and methods of this doctoral inquiry.

Chapter 3- Research Design

The purpose of this case study was to explore the perception of accounting academics' engagement in scholarship of teaching and learning. Scholarship of teaching and learning is the systematic dissemination of education related research pertaining to scholarly teaching in a particular discipline to enhance student learning in one's own classroom. Furthermore, the purpose of this qualitative study was to examine any changes in instructional strategies used, motivation to attend professional development programs and linking teaching awards, promotion, and tenure to scholarship of teaching and learning. In seeking to understand these perceptions, the researcher has formulated the following research question: what are the accounting academics' perceptions of factors which influence their engagement in scholarship of teaching and learning? By the end of this chapter, the intertwined aspects of methodology and method including the research site will be introduced to the readers.

Chapter three begins by revisiting the research context painting a brief background highlighting significant foundational blocks of this doctoral study. Next, the attributes of qualitative research are explored and subsequently integrated with the researcher's philosophical lens to outline the assumptions underpinning the study. The research methodology chosen for the study will be discussed next. In addition, the research sampling strategy and research setting will be articulated, considering the proposed methodology. The chapter will continue with a detailed discussion about the data collection methods, data analysis and synthesis, issues of trustworthiness, ethical considerations, and limitations of the research methods used. A comprehensive summary will end this chapter.

Research Context

Universities are cornerstone institutions that play a pivotal role in educating the masses, provide avenues for research, and turn the economic wheels of society in Canada (AUCC, 2016). Currently, universities are experiencing a massive increase in enrolment of diverse student populations. Given the rising cost of tuition, parents and students demand greater institutional accountability to ensure student tuition dollars are being used effectively and efficiently to produce competent graduates (Immerwahr et al., 2008). This has propelled universities to create a sustained learning environment to improve educational quality on their campuses and also give worthy degrees to their recipients i.e., the students (Light et al., 2009).

University teaching is an important task undertaken by academics and is an integral part of their job profile. This doctoral study is calling upon accounting academics to conduct research on teaching, so that research-informed, evidence-based instructional strategies can be implemented in accounting classes to enhance student learning.

Investigations in scholarship of teaching and learning have been emphasized in universities and is a valid field of inquiry (Fanghanel, 2013), but the literature speaks of stagnation of this important subset of accounting research (Holderness, Myers, Summers, & Wood, 2014; Sangster, Fogarty, Stoner, & Marriott, 2015; Wilson, Richard, Susan, Rebele, & Kent, 2008). This study is envisaged to fill this gap by conducting a rigorous investigation to help inject much needed momentum. Qualitative research design is deemed appropriate to answer the proposed research questions. The next section elaborates the rationale of using qualitative research, integrating the researcher's philosophical orientation to undergird the study.

Rationale for Qualitative Research

Denzin and Lincoln (2011) posited that “three interconnected generic activities define the qualitative research process. They go by a variety of different labels including theory, method and analysis; or ontology, epistemology, and methodology” (p. 11). These labels may be termed as “paradigms” or a “basic set of beliefs that guides action” (Guba, 1990, p. 17). Alternatively, paradigms can be described as “systems of beliefs and practices that influence how researchers select both the questions they study and methods that they use to study them” (Morgan, 2007, p. 49). These paradigms encompass different philosophical orientations and approaches. They can be classified as positivist/post-positivist (quantitative), interpretive/constructivist/naturalistic (qualitative), critical, postmodern, and pragmatic (Bloomberg & Volpe, 2012; Merriam, 2009).

This particular study falls within the bounds of qualitative research. Qualitative research is implemented in naturalistic settings (Denzin & Lincoln, 2011; Guba, 1978 as cited in Merriam, 2009). Consequently, a qualitative researcher investigates people in their natural setting, attempting to add rich details or interpret phenomenon in terms of the meanings people bring to them (Merriam, 2009). Thus, qualitative research will allow the researcher to gain indepth insights through creating a rich descriptive account of the phenomenon of accounting academics’ perceptions of how their engagement in scholarship of teaching and learning has impacted their professional lives.

A constructivist philosophical orientation is the lens through which this doctoral research is viewed. According to Merriam (2009) a “constructivist assumes that reality is socially constructed, i.e., there is no single, observable reality. Rather, there are multiple realities, or interpretations, of a single event” (p. 8). This philosophical orientation builds upon the belief that people construct their understanding of similar events based on their varied experiences,

thoughts, life-histories, education, culture, etc. The researcher's philosophical orientation will guide this doctoral research, which places immense importance on the view of the accounting academics. Transformative learning theory, the theoretical foundation of this study, also bases its assumptions of *reflection* of accounting academics to guide and build this investigation. The constructivist philosophy will allow the researcher to engage in "exploration, discovery, and description" to help answer the research question of the study (Bloomberg & Volpe, 2012, p. 10).

This philosophical orientation is underpinned by the ontology and epistemology of the researcher. Ontology is the "researchers claim of what knowledge is" and epistemology is "how we know what we know" (Bloomberg & Volpe, 2012, p. 28). Constructivism is a philosophical paradigm based on a 'relativist ontology' and 'subjectivist epistemology' (Guba & Lincoln, 1989). The relativist ontology is the researcher's focus or belief on the advancement of quality teaching progressing to scholarship of teaching and learning in the accounting discipline. The researcher's 'subjectivist epistemology' is gathering of rich thick data by conducting personal semi-structured interviews and collecting corresponding documents, from accounting academics to *reflect* upon their engagement of scholarship of teaching and learning in Ontario universities and the impact it has had on their professional lives (Lincoln & Guba, 1985 as cited in Onwuegbuzie & Leech, 2005). The premise of subjectivist epistemology is that the perceptions of participants will mould and build this dissertation. The next section will elaborate on the chosen methodology of this doctoral research.

Rationale for Case Study

The research methodology that fits the undertaken investigation is case study. "Case study is an indepth description and analysis of a bounded system" (Merriam, 2009, p. 40). Semi-

structured interviews were conducted to gain indepth insights by creating a rich descriptive account of the phenomenon of accounting academics perceptions of how their engagement in scholarship of teaching and learning has impacted their professional lives. Moreover, Merriam (2009) advanced that researchers choose case study methodology when they were interested in, “insight, discovery and interpretation” of the phenomenon (p. 42). The unit of study or the phenomenon under study is the perception of accounting academics engagement in scholarship of teaching and learning.

Secondly, a ‘bounded system’ is a central aspect of any case study (Merriam, 2009). For the purpose of this doctoral research, the bounded system would fence around accounting academics employed in Ontario universities. Fourteen accounting academics volunteered to share their reflections on scholarship of teaching and learning, for this doctoral research. In effect, the following study can be classified as a case study. The reason for choosing fourteen accounting academics is to show variation and multiple perspectives even when they are working in unique universities, bounded by a common theme of accounting discipline (Bloomberg & Volpe, 2012). This doctoral research allowed for a small purposeful sample to permit deep inquiry into the phenomenon under study.

Thirdly, case studies can be further classified according to the “type or function” they fall under (Merriam, 2009, p. 46). Stake (2005) introduced ‘Instrumental case studies’ divided along the lines of researcher’s interests. Instrumental case studies are, “mainly to provide insight into an issue or to redraw a generalization. The case is of secondary interest, it plays a supportive role, and it facilitates our understanding of something else” (Stake, 2005, p. 437). The following study falls within the bounds of instrumental case study since the bounded universities are of secondary importance in this study. However, the perception of accounting academics

engagement in scholarship of teaching and learning is the prime phenomenon under study. Although, the bounded case of each university would help to provide supportive role and shed important light on this unique phenomenon.

Another feature of case study is the use of *inductive process* as it will allow for ‘fragmented’ views of the different participant to be highlighted (Gray, 2014). Inductive process is an important characteristic of qualitative research that utilizes information gathered from interviews or observation to glean information to construct theory (Merriam, 2009). The most common purpose of utilizing qualitative research is ‘theory building’ (Newman & Benz, 1998). For the purpose of this doctoral research, the semi-structured interviews allowed accounting academics to express their views freely and the researcher was able to “analyse if patterns emerged that suggested relationship between the different variables” (Gray, 2014, p. 17). However, it is important to remember that varying views may not always align for any kind of theory to be built.

To conclude, the reason to choose case study for this doctoral study was because the following characteristics added the much-needed dimensions to the study. They are: (a) indepth description; (b) bounded system; (c) unit of analysis/phenomenon under study; (d) instrumental case study; and (e) inductive process. Consequently, while designing this doctoral study, other research methodologies were also considered, including phenomenology, narrative, and grounded theory. Though, phenomenology is distinct qualitative approach, it did not fit well with this particular doctoral research as the phenomenological approach focuses on describing the common meaning for several individuals of their lived experience of a phenomenon (Bloomberg & Volpe, 2012; Creswell, 2014). This is not the case for this doctoral study, as the multiple perspectives of the different accounting academics working in different Ontario universities is

welcome and needed. Narrative inquiries focus too much on individual experience while this doctoral study does not revolve around any specific accounting academic. Grounded theory is built on the premise of developing and discovering theory within scholarship of teaching and learning practitioners while this doctoral study does not emphasise on building theory as interviews with accounting academics may lead to varying viewpoints (Creswell, 2014).

Given that the study's aim was to explore the perception of accounting academics engagement in scholarship of teaching and learning, case study was determined to be the most appropriate research methodology. Case study methodology subscribes to the constructivist philosophical orientation to gain indepth insights through creating a rich descriptive account of the phenomenon of accounting academics perceptions of how their engagement in scholarship of teaching and learning has impacted their professional lives. Case study methodology would allow knowledge to be created in naturalistic settings and ideas to be expressed, freely and frankly. Thus, case study methodology was best suited for this research. The next section will elaborate the research sample used for this study including a description about the participating universities operating in Ontario.

Methods

Research Sampling

In this doctoral research, the sampling strategy that was used was non-probabilistic or more attuned towards qualitative studies (Creswell, 2015). Purposeful sampling comes under qualitative sampling methods (Creswell, 2015; Merriam, 2009). Purposeful sampling refers to making calculated choices in deciding the research participants, setting, context (Miles et al., 2014). "The logic of purposeful sampling lies in selecting information-rich cases, with the

objective of yielding insight and understanding of the phenomenon under investigation” (Bloomberg & Volpe, 2012, p. 104).

Specifically, in this doctoral inquiry, purposeful snowball sampling was used. Snowball sampling method allowed identification of a few key participants and requests them to refer other participants (Creswell, 2015; Merriam, 2009). This allowed for selection of accounting academics based on their experience and knowledge about scholarship of teaching and learning initiatives. The next section will discuss the criteria of selecting the accounting academics, after elaborating on the research settings.

Research Setting and Participants

Ontario’s public higher education sector consists of twenty-one provincially funded universities, twenty-four publicly assisted colleges of Arts and Technology and over four-hundred registered private career colleges (Ministry of training colleges and universities, n.d.). Ontario universities are autonomous, not-for-profit entities created by separate provincial acts and have the authority to grant undergraduate and graduate degrees (Orton, 2003). The first step was to identify accounting academics working in any of the 21 publicly funded Ontario universities. This was completed by visiting the Ontario universities’ websites and identifying all academics involved in teaching accounting courses.

The next step was to cross-match accounting academics who have published in Accounting Education Research (AER) and are employed in any of the universities operating in Ontario. Five academics were identified who have published articles in accounting education research and are working in different universities in Ontario. An invitation letter, interview protocol and purpose and consent forms were sent to all the five identified accounting academics having published in accounting education research and working in Ontario universities. The

remaining nine research participants were included in the doctoral study, after the employing purposeful snowball sampling technique. Hence, each participant who volunteered to participate in the doctoral study was asked to refer other academics who would be interested in the phenomenon under study. The criteria for choosing them would be an awareness of scholarship of teaching and learning and publishing in either traditional discipline related research or scholarship of teaching and learning infused research work. Since multiple viewpoints were required to build and complete this research, the researcher's aim was to recruit participants who were aware of the intricate details of scholarship of teaching and learning, however they could publish in either, regular discipline-specific accounting journals or education related journals. This would represent fair balanced viewpoints of the selected participants to answer the research questions. The next section will examine the data collection methods and discuss all the intricate details of conducting this doctoral research.

Data Collection Methods

Denzin and Lincoln (2011) described the three main methods for undertaking a case study: "interviewing, observing, and document analysis" (p. 11). In this doctoral study, two of these data collection methods were utilized: (a) participant interviews, and (b) document analysis. Before proceeding further, the method process is divided into three broad categories: (a) data collection stage, (b) data analysis and synthesis, and (c) reporting of data (Creswell, 2014). The first two will be discussed in this chapter while reporting data will be touched upon in the next chapter. Table 3-1. helps capture the different stages of this qualitative case study.

Table 3–1: Research Stages in Implementing Case Study

Stages	Procedures
Stage I (Data Collection Stage)	Design and implement the qualitative case study method <ul style="list-style-type: none">• Draft the semi-structured interview questions;• Obtain approval of University of Calgary Conjoint Faculties Research Ethics Board;• Employ snowballing technique to identify accounting academics aware of scholarship of teaching and learning or have engaged in scholarship of teaching and learning initiatives.• Send invitational letters, purpose, and consent letters, including interview protocol and interview questions for review;• Schedule appropriate time and conduct the interviews.
Stage II (Data Analysis and Synthesis Stage)	Data analysis and synthesis <ul style="list-style-type: none">• organizing the data; (transcribe interviews)• generating categories;• identifying patterns and themes;• coding the data (Bloomberg & Volpe, 2012)
Stage III (Reporting and Storing Data Stage)	Report findings, Recommendations and Conclusion

Participants Interview

The researcher used interviewing as the primary tool to gather data. Interviews are commonly used in qualitative studies (Merriam, 2009). “Interviewing is necessary when we cannot observe behaviour, feelings, or how people interpret the world around them. It is also necessary to interview when we are interested in past events that are impossible to replicate” (Merriam, 2009, p. 88). Personal semi-structured interviews were conducted to gain indepth insights through creating a rich descriptive account of the phenomenon of accounting academics perceptions of how their engagement in scholarship of teaching and learning has impacted their

professional lives. Interviews were conducted with academics who engage in scholarship of teaching and learning as well as academics who are more inclined towards traditional discipline research. It was important to generate multiple viewpoints; reasons for and against engagement in scholarship of teaching and learning activities. This helped answer the research question formulated for this study.

In total, seventy-five (75) accounting academics working in over twelve (12) different universities were sent individual invitation letters, including purpose and consent forms, and interview protocols to request participation for this doctoral research project. Follow-up emails were sent after two weeks of first initial correspondence. On some occasions, a third repeat email was sent. In total, about two hundred (200) emails were sent to request participation in this doctoral project. Consequently, fourteen participants working in four different universities, across Ontario positively responded to the call for participation. Amongst the fourteen (14) participants, two (2) were previously employed as accounting academics, but presently working for CPA Canada, while two (2) taught other allied subjects in business schools, such as finance, and management. The remaining ten (10) academics are presently teaching accounting courses across four different Ontario universities. The interviews were conducted over a span of three months. There were eight (8) males and six (6) female academics who participated in the interview process. The accounting academics who participated in this study ranged from full professor to sessional instructors having varied teaching experience. There were four (4) professors, five (5) associate professors, three (3) assistant professors and two (2) sessional instructors who took part in the semi-structured interview process. The time spent working in higher education sector ranged between two (2) years up to thirty (30) years. The interviews

were conducted according to the convenience of the participants. Table 3-2. helps to capture the demographic information shared at the time of interview.

Table 3-2: Demographic Profile of Research Participants

	University A	M/F	Rank	Years in HE	Mode of interview
1.	Participant 1	Female	Associate Professor	8 years	Face -to- Face
2.	Participant 2	Male	Associate Professor	22 years	Face-to-Face
3.	Participant 3	Female	Associate Professor	13 years	Face-to-Face
4.	Participant 4	Female	Associate Professor	6 years	Face-to Face
5.	Participant 5	Male	Associate Professor	15 years	Face-to-Face
6.	Participant 6	Male	Sessional Lecturer	2 years	Skype
7.	Participant 7	Male	Assistant Professor	15 years	Skype
8.	Participant 8	Female	Professor	21 years	Skype
9.	Participant 9	Male	Sessional	8 years	Telephone
10.	Participant 10	Female	Professor	30 years	Telephone
11.	Participant 11	Male	Professor	30 years	Skype
12.	Participant 12	Male	Assistant Professor	2 years	Skype
13.	Participant 13	Male	Assistant Professor	12 years	Skype
14.	Participant 14	Female	Professor	30 years	Skype

In total, fourteen (14) research participants volunteered to help answer the research questions of this study. After the fourteenth interview was completed, the researcher felt that the point of saturation had been reached, as the same themes were generated in the conversations. More importantly, the researcher believed having fourteen participants provided rich, indepth data generation for this doctoral inquiry while also allowing to manage the data in a thoughtful and meaningful way (Patton, 2015). The indepth knowledge shared helped build and complete this doctoral inquiry.

Interview Protocol

Semi-structured interviews were deemed the best way (Appendix B) to elicit responses from accounting academics to better understand their engagement in scholarship of teaching and learning. Open-ended questions allowed for open-ended responses. Questions including, any changes in instructional strategies used in class, motivation to attend professional development programs, or impact in earning promotion, teaching awards, and tenure was examined.

Consequently, fourteen accounting academics volunteered to share their insights and perceptions regarding dealings with scholarship of teaching and learning related studies. In total, there was only eighteen percent response rate for data generation amongst the seventy-five (75) accounting academics who were initially approached to participate, in this doctoral inquiry. The low response rate alluded to the problem of stagnation in accounting education research as reviewed in the literature. It also highlighted the limited number of academics interested in this area of research investigation. It also confirmed that accounting academics were just not aware of the intricate details of scholarship of teaching and learning and hence low participation in this doctoral project.

The date and time of the interviews were decided as per the convenience of the research participants. Face-to face interviews, including telephone, as well as Skype conversations, were held to collect the data for this study. Each interview time ranged between thirty minutes (30) to one hundred and twenty (120) minutes for all the participants. The average time spent conducting interviews was sixty (60) minutes. A total of fifteen (15) hours of audio tapes were transcribed as close as possible to the conversation to be converted to 145 pages of single-spaced transcription reports for document analysis. All sessions were audio recorded and the interviews were transcribed as close to the conversation as possible and was returned within a week for

further review to the participants. In effect, the interview questions helped in generating the conversation and allowed for inner feelings and thoughts associated with scholarship of teaching and learning to emerge.

Document Analysis

According to Creswell (2015), “documents consist of public and private records that qualitative researchers obtain about a site or participants in a study, and they can include newspapers, minutes of meetings, personal journals, and letters” (p. 223). Documents help to give voice and ultimately demonstrates the research participants perception of engagement in scholarship of teaching and learning activities. The documents provided, in conjunction with interviews helped to demonstrate the claims of accounting academics engagement in scholarship of teaching and learning. Qualitative content analysis was completed on the documents submitted by accounting academics to assess the nature of data (Merriam, 2009). “Qualitative content analysis is a systematic procedure for describing the content of [documents]” (Merriam, 2009, p. 152). In the doctoral study, the following specific items listed below (see Table 3-3) can be interpreted as engagement in scholarship of teaching and learning by accounting academics. The list is adapted from McKinney (2006). Alternatively, the research participants had the choice to provide any other documents that they perceived demonstrated their engagement in scholarship of teaching and learning.

Table 3–3: List of Activities that can be Interpreted as Scholarship of Teaching and Learning (McKinney, 2006).

Activities that can be interpreted as Scholarship of Teaching and Learning	
1.	Data-driven, classroom-based studies: i.e., formal research projects with appropriate statistical analysis, formal hypotheses, and their testing, etc., employing either quantitative or qualitative methodologies;
2.	Reflective essays on teaching: integrative evaluations of other work, essays that challenge current teaching and learning principles and practices, as well as encourage experimentation in the classroom;
3.	Reviews of the pedagogic literature;
4.	Case studies of teaching and learning;
5.	Developing case studies or problem sets;
6.	Publication of any of the above (1 through 5) in peer-reviewed journals;
7.	Publication of any of the above (1 thorough 5) in peer-reviewed electronic databases;
8.	Formal presentation of any of the above (1 through 5) to peers within your academic unit or institution;
9.	Presentation of any of the above (1 through 5) at disciplinary, multi-disciplinary, regional, or national conferences;
10.	Developing a new course;
11.	Integrating technology into your teaching;
12.	Reflecting on course evaluations and making changes to your teaching based on those evaluations;
13.	Authoring a textbook or textbook chapter;
14.	Putting your lecture notes on power point.

Furthermore, Table 3-4. captures the different documents shared by the research participants in lieu of their engagement in scholarship of teaching and learning activities.

Table 3-4: List of Scholarly Activities that can be Interpreted as Scholarship of Teaching and Learning provided by

Participants															
Research Participants #		1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Data-driven, classroom-based studies: i.e., formal research projects with appropriate statistical analysis, formal hypotheses, and their testing, etc., employing either quantitative or qualitative methodologies;	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y
2	Reflective essays on teaching: integrative evaluations of other work, essays that challenge current teaching and learning principles and practices, as well as encourage experimentation in the classroom	N	Y	N	N	N	N	Y	N	Y	Y	N	Y	Y	Y
3	Reviews of the pedagogic literature;	N	Y	N	Y	N	N	N	Y	Y	N	N	Y	Y	Y
4	Case studies of teaching and learning;	N	N	N	N	Y	N	Y	N	Y	N	Y	N	Y	Y
5	Developing case studies or problem sets;	Y	N	N	Y	Y	N	Y	Y	Y	N	Y	N	Y	Y
6	Publication of any of the above (1 through 5) in peer-reviewed journals;	N	Y	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y
7	Publication of any of the above (1 thorough 5) in peer-reviewed electronic databases;	N	N	N	N	Y	N	N	N	Y	N	N	N	N	Y
8	Formal presentation of any of the above (1 through 5) to peers within your academic unit or institution;	Y	Y	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y

9	Presentation of any of the above (1 through 5) at disciplinary, multi-disciplinary, regional, or national conferences;	Y	Y	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y
10	Developing a new course;	Y	N	N	N	Y	N	Y	N	Y	Y	Y	Y	N	Y
11	Integrating technology into your teaching;	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
12	Reflecting on course evaluations and making changes to your teaching based on those evaluations;	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
13	Authoring a textbook or textbook chapter;	N	Y	N	N	N	N	Y	N	N	Y	N	Y	N	Y
14	Putting your lecture notes on power point.	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	Y	Y

Thus, the above documents collected helped to demonstrate accounting academics engagement in scholarship of teaching and learning. It also allowed the researcher to answer the research questions and complete a rigorous doctoral research through triangulation of the data from multiple sources. The above is a detailed description of the data collection stage in the research design process, for this particular doctoral inquiry. Next, I turn towards the second stage of the research design process: data analysis and synthesis overview.

Data Analysis and Synthesis Overview

Data analysis and synthesis is the second stage in the research design process (Creswell, 2014). Data analysis includes making meaning of the data collected through interviews and document submitted (Merriam, 2009). According to Bloomberg and Volpe (2012), “The analytic procedure falls essentially into the following sequential phases: organizing the data; generating categories; identifying patterns and themes; and coding the data” (p. 135). In this doctoral study, the interviews were transcribed as close to the conversation as possible by the researcher and sent for review to research participants before the analysis of data began. The participants also had the opportunity to review the interview transcripts and make additions, corrections, or deletions to the record of where they had expressed in the personal semi-structured interview. In addition, regular transcription was completed so that the researcher and data are close to each other, without any barriers in the middle (Bloomberg & Volpe, 2012; Merriam, 2009). Since the transcription was completed by the researcher herself, it allowed for the researcher to be very close to the data and constant involvement allowed for key themes to be captured, quickly and easily.

Furthermore, Merriam (2009) established fundamental guidelines to help analyse and synthesize the data. Analysis of the data started from the data collection stage and simultaneously continued after each interview and document was received. This helped to inform the next round of interviews and ‘refine or reform’ the interview question to elicit valid responses pertaining to the research questions. Merriam (2009) described this process as iterative and interactive to allow for rich thick data to emerge to help answer the research questions. This step helped the researcher to generate categories and identify emerging pattern and themes.

The next step in this process was to code the data according to arising themes and categories. This was a recurring process and was completed after each interview was conducted. Nvivo 12 for Mac was used to help organize, categorize, and generate the themes pertaining this study. By the end of this process, the categories or codes were narrowed down to help answer the research questions. In effect, “the process of qualitative data analysis and synthesis is an ongoing one, involving continual reflection about the findings and asking analytical questions” (Bloomberg & Volpe, 2012, p. 129). The detailed steps of each the data analysis and synthesis process are discussed below.

Transcription

As mentioned above, the first step was to transcribe the data as close as possible to the interviews. Transcription was done immediately after each interview was conducted, so as to capture any reflections and thoughts immediately in the reflective journal. It also allowed the researcher to be in close contact with the data for prolonged period of times (Bloomberg & Volpe, 2012; Merriam, 2009). Three audio recording devices were utilized to assist in capturing the conversations with the participants. This was done to ensure that no data was lost due to malfunction of any one specific device. Furthermore, the first three transcription were done

manually by listening to few seconds of interview and writing it in Microsoft word. Since, this process was extremely time-consuming, diction software was purchased to help to convert voice-to-text, automatically. Dragon (Nuance) was the software that was purchased. The last eleven interviews were converted to text with the help of DragonSpeak (Nuance) software. The researcher tried to capture the interviews as close as possible to the conversation and no paraphrasing was carried out, to ensure that researcher's biases did not inform any part of the interview process. In addition, a second round of audio recordings were reviewed against the text generated transcript, to further ensure that the conversation was captured, as it had unfolded. The revised text document was shared with the participants for verification within a week of completion of interviews. Amongst the fourteen participants, only five participants returned the revised transcriptions. For the rest of the nine participants, an email correspondence was initiated to document that the analysis of data would begin with the original text document itself.

Reflective Journal

A reflective journal was maintained throughout the semi-structure interview process and as the documents were collected. Since, the researcher completed the transcription personally, it allowed the researcher to become familiar with each of the participants', overall thoughts and ideas pertaining to engagement with scholarship of teaching and learning research endeavours. The reflective journal helped to capture initial ideas including thoughts and feeling of the researcher, including overall perception of participants (*if they were annoyed, happy, upset with academic departments criteria of valuing scholarship of teaching and learning research initiatives etc.*). These initial thoughts helped to build themes as the analysis and interpretation occurred later, in in the process.

The significance of maintaining the reflective journal as well as personally completing each and every transcription, allowed the researcher to become familiar with the data and capture the essence of each discussion, in detail. This helped immensely, as themes were generated. In addition, since the researcher was involved with the data, intimately, after the fourteenth interview and transcription, it had become evident that a saturation point was reached. Thus, the above activities, even though were very exhaustive, however helped to generate findings and add credibility to the doctoral inquiry.

Data Coding

The study followed an iterative and cyclic nature of analysis, meaning that the codes were revised as analysis progressed. The analysis of data collected was looked through the preview of first and second cycle of codes as described by Miles et al., (2014) and Saldana, (2009). The first cycle of code followed “inductive coding” as described by Miles et al., (2014, p. 81) where the codes were aligned with the study’s “list of research questions”. The inductive codes, “progressively emerged during data collection...[and indicate] that the researcher is open to what the site has to say” (Miles et al., 2014, p. 81). Appendix E is attached showcasing the first cycle of codes created to answer the interview questions. Furthermore, the inductive codes generated followed “structural coding” as described by (Saldana, 2009, p. 66-67). Structural coding is appropriate when codes have to be established based on the interview questions. Appendix F is attached showcasing the second cycle of codes created to answer the interview questions. Merriam (2009, p. 179) also concluded that data analysis is the process used to answer your research question(s). In addition, Nvivo 12 for Mac assisted in systematically organizing, coding and visualizing the data. It is important to point out that “the computer program (Nvivo 12 for

Mac) only assisted as an organizing or categorizing tool, and did not do the analysis for the researcher” (Bogdan and Biklen, 2007, p. 187 as cited in Merriam, 2009, p. 194).

The first and second cycle of codes helped to create categories; this is considered as “data analysis” as it helps to identify patterns (Bloomberg & Volpe, 2012; Merriam, 2009). The overall aim throughout the data analysis process was to interpret the participants engagement with scholarship of teaching and learning and authentically capture and reproduce the emerging themes. A list of final codes has been attached (Appendix F) to showcase the generation of themes.

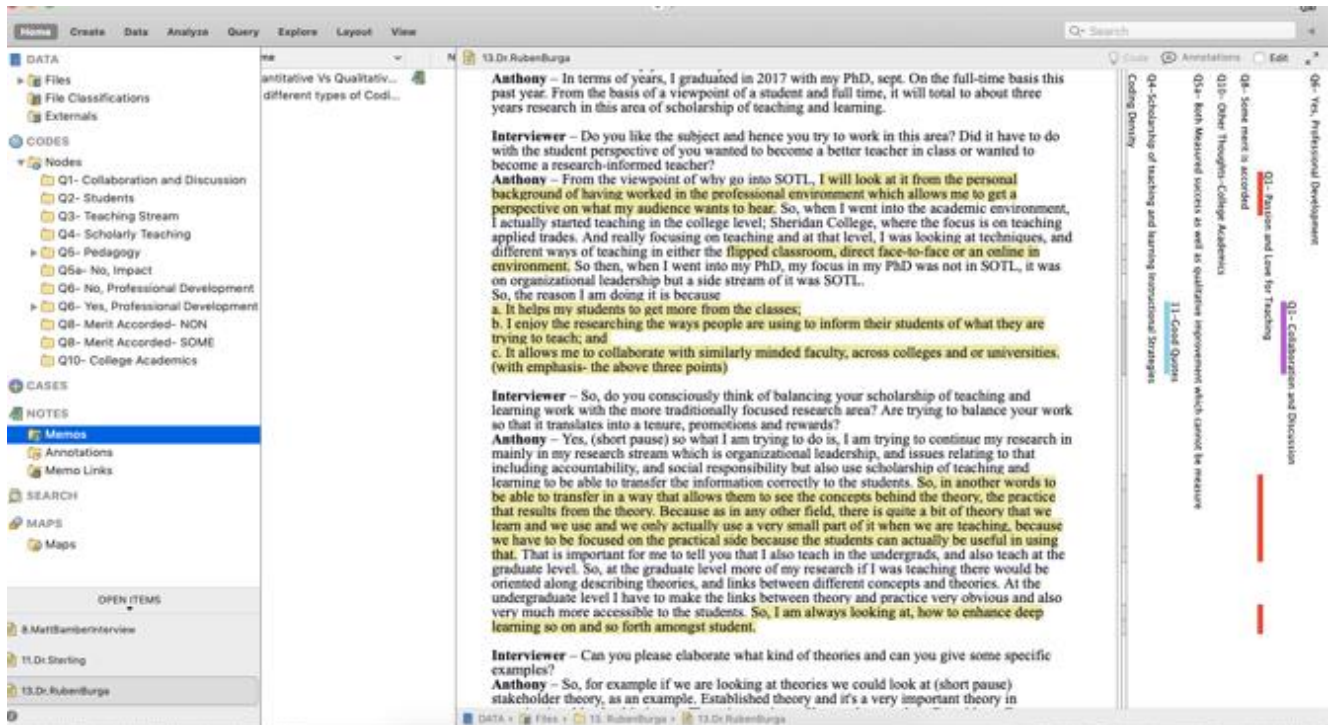
Data Preparation

Next, all the text documents were uploaded in Nvivo 12 for Mac for generation of themes. Codes were created according to the interview questions that were posed under the overarching research question. There were four overarching research questions. They were pertaining to: (a) accounting academics engagement with scholarship of teaching and learning; (b) instructional strategies; (c) professional development; (d) teaching award, promotion, and tenure. The initial codes were created to answer each set of interview questions.

Next, each interview was carefully read and important parts were highlighted and transferred to the corresponding codes. Appendix E is attached showcasing the first cycle of coding themes generated. Simultaneously, a Microsoft excel sheet was also created to capture key insights shared by each participant for each interview question. Appendix G is included showcasing the Microsoft excel sheet that was created. All the three activities: (a) transcription of the interviews; (b) sentence by sentence analysis of the interview and codes created in Nvivo 12 for Mac; and (c) creation of Microsoft excel sheet helped in the iterative process generation of the themes. The final code list is attached in appendix-F, for further review. In effect, the

analysis of data occurred in multiple rounds as the process dictated. Each interview was coded according to first and second cycle of codes. Figure 3-1. helps to capture the text documents uploaded in Nvivo 12 for Mac and subsequent, colour coding of the data.

Figure 3-1: Colour Coding of Interview Transcripts



Interpretation

The researcher spent three months to recruit participants for this doctoral study. Over the three-month period, the researcher was able to conduct only fourteen semi-structured interviews and transcribe them as close as possible to the conversation. The next one month was spent coding the data and generating themes, according to the research question that was posed. It is important to remember that the researcher reflected on the data collected for more than four-month period to help generate converging viewpoints and complete the analysis of the data. Figure 3-2. captures the timeline for completion of the doctoral inquiry.

Figure 3-2: Captures the Timeline for Completion of the Doctoral Inquiry



In this doctoral inquiry, the research question and the related interview questions helped to generate the first set of codes for this project. An iterative and cyclic nature of analysis was completed so that the codes were revised as analysis progressed. First cycle of codes led to the creation of over twenty-seven initial themes that helped to answer the interview questions. Over time, these themes were gradually revised and led to creation of seven major findings, that were reported in the results chapter. These major findings were: (a) intrinsic motivation for teaching; (b) collaboration and discussion with peers; (c) lack of reward in tenure system; (d) lack of training in educational research; (e) wisdom of practice; (f) limited professional development; (g) limited impact in earning teaching award, promotion and tenure. Creswell's (2012) guide was

used as a source of reflective analysis to interpret findings, draw conclusions and recommendations (see Table 3-5). The table helps to capture the initial seven findings that are elaborated in chapter four. After interpreting the data and quoting relevant documents and literature helped to discuss the findings. This was completed in chapter 5. Chapter 6 mainly discussed suggestion for future studies that can be explored, stemming from this doctoral dissertation. Appendix I showcases the colour coded data analysis as a sunburst pie chart including a summary of each references added in each node, for creation of these specific themes.

Table 3-5: Consistency of Findings, Interpretations, and Conclusions

Findings Chapter # 4	Interpretations Chapter # 5	Conclusion Chapter # 6
A review of the findings	Personal reflections of the meaning of the data. Personal views in addition with compared and contrasted views with the literature led to three recommendations	Limitations of the study Suggestions for future research (Creswell, 2012, pp. 257-258)
(a) Intrinsic Motivation for Teaching (b) Collaboration and discussion with peers (c) Limited reward in tenure system (d) Limited training in educational research (e) Wisdom of practice (f) Limited professional development (g) Limited merit is accorded to SoTL	(a) National mandate to inculcate scholarship of teaching and learning in Accounting discipline (b) Threshold Concepts and Pedagogical Research in Accounting Discipline c) Advocacy of Institutional Professional Development Program	Systematic investigation on what is considered as intellectual contributions in accounting education at AACSB accredited business schools. Specifically, evaluate policies and procedures of what is considered as teaching effectiveness according to standard 12 of the AACSB accounting accreditation standards. Exploration of threshold concepts in financial accounting, management accounting, taxation, information systems and auditing. Systematic investigation in Ontario business schools of the development and deployment of institutional teaching professional development programs.

Ethical Considerations

The “ethics of social and behavioural research is about creating a mutually respectful, win-win relationship in which important and useful knowledge is sought, participants are pleased to respond candidly, valid results are obtained, and the community considers the conclusions constructive” (Sieber, 2009, pp. 106-107). Keeping the above ethos in mind, all ethical protocols as prescribed by University of Calgary Conjoint Faculties Research Ethics Board were followed

and duly completed. Moreover, the researcher was morally bound to ensure ethical practices underpin all aspects of the doctoral research.

At the data collection stage, rights of the research participants including informed consent and ensuring confidentiality was maintained by providing prior purpose and consent form (Appendix C) before conducting interviews. The research participants had free will to choose to become part of this study. There was no coercion or undue pressure on research participants to participate in the doctoral research. Furthermore, since the researcher was not working at any of the research sites, there was no conflict of interest or power differential or secondary relationships.

Consequently, pseudonyms were assigned to all research participants and their respective universities so as to maintain confidentiality. It was directed to all research participants to redact their names from each document they provided which documents their engagement in scholarship of teaching and learning activities. The participants were also ensured that the final research report would be shared with them, to ensure reciprocity to participants after the doctoral research is completed (Creswell, 2014).

At the analyze and synthesizing stage, the researcher ensured fair and broad representation of emerging themes in the findings rather than showcasing any one side of the perspective. At the reporting and data storage, it was ensured that the data was validated through other sources such as document analysis in tandem with the personal interviews conducted. The raw data was stored in password protected documents saved on the researchers personal computer. All raw data will be stored for appropriate period of time (approximately five-years), to ensure audit trails. Henceforth, it was anticipated that with the purposeful designing of the

doctoral research, safeguarded the participants from any form of potential risk during the completion of this doctoral study.

Issues of Trustworthiness

The genre of this doctoral research falls within the bounds of qualitative study. Case study was chosen to be the appropriate methodology for this doctoral research. To address the issues of trustworthiness and to ensure proper execution two standards are frequently mentioned: (a) credibility and (b) dependability (Bloomberg & Volpe, 2012; Denzin & Lincoln, 2011; Merriam, 2009).

Credibility, Triangulation, and Member Check

Credibility refers to ensuring that the research participant's voice is documented correctly even if it goes against the researcher's worldviews or plan of action (Bloomberg & Volpe, 2012). Triangulation is defined by Merriam (2009) as, "using multiple sources of data means comparing and cross - checking data collected through observations at different times or in different places, or interview data collected from people with different perspectives or from follow - up interviews with the same people" (p. 216). Credibility and triangulation, in this doctoral study, was ensured by completing a series of unique steps that ensured that the voice of the participants was not lost. (a) Personal face to face interviews were conducted so that the researcher could maintain a journal to capture key themes and highlights of the conversation. These reflective journals helped to capture initial thoughts and ideas of the researcher to help build a clearer picture, when themes were generated. This ensured that the credibility of the project was maintained throughout the research design process. (b) Next, the interviews were digitally recorded and transcribed as close as possible to the conversation. This allowed for the voice of

the participants to remain intact. This is also an example of maintaining credibility pertaining to this project. (c) The transcribed interviews were returned to the research participant, within a week of conduction of interview to ensure they could review the transcript and make additions, deletions, or corrections as they see fit and return the revised transcript to the researcher. In effect, participants could validate the conversation, before analysis begun. This is referred to as member checking to enhance credibility of the project. (d) Finally, documents collected from the research participants that can be interpreted as engagement in scholarship of teaching and learning activities added an another layer of credibility to the study because different data sources build coherence to the project (Bloomberg & Volpe, 2012; Creswell, 2014). Subsequently, the documents collected were also used to cross-verify the data collected through the interviews. These measures lend credibility to the data collected through triangulation of the data. Next, another method to ensure trustworthiness of the doctoral research project was dependability.

Dependability and Audit Trail

The second term which depicts trustworthiness in qualitative inquiries is dependability. Dependability is being able to retrace and provide evidence of the way the doctoral research has unfolded (Bloomberg & Volpe, 2012). One of the arguments to ensure dependability of the doctoral research is to validate the data through different sources. Semi-structured interviews and document analysis was used to tease out dependable findings. Additionally a complete ‘audit trail’ of all data collected, including transcribed interviews, emerging themes and narrowing down of categories, coding of the data, has been filed and organized for future review (Appendix E, F, G & I) (Bloomberg & Volpe, 2012; Merriam, 2009). Secondly, the reflective journal is also a prime example of key insights captured by the researcher, as the doctoral research progressed.

The reflective journal is a 30-page document that has been updated and maintained throughout the research design process. In addition, of keeping track of feelings and thoughts, felt at the time of interview, it also lists important thoughts that the researcher found significant and could help to add to the dissertation, was also recorded. Audit trail helps to ensure dependability of the doctoral research.

Peer Review/ Inter-Rater Reliability

Peer review is also another standard method to ensure trustworthiness of the doctoral inquiry. Firstly, one additional rater was asked to review the transcripts and generate themes on the basis of the interview questions. This was a good exercise to allow to see if the same types of themes emerged. In addition, two accounting academic members, who were not involved with the study also reviewed the transcript to generate the themes, with in this study. These steps helped to ensure that the coding of data was done diligently and the themes that emerged were representative of the data collected. Furthermore, all the fourteen participants were provided with an abridged version of the findings of the study to ensure that their responses were captured authentically. This exercise also helped to peer review the findings of the study.

Chapter Summary

Chapter three presented the rationale for using qualitative research and in turn, case study and systematically integrated the philosophical orientation of the researcher including an explanation about the ontological and epistemological positionality of the researcher. This sets the tone of the study to answer the research questions. A detailed review of the research design followed. Utilizing a case study approach, the indepth conversations allowed to examine the perception of engagement in scholarship of teaching and learning activities by accounting

academics, any changes in instructional strategies used, motivation to attend professional development program and linking teaching award, promotion, or tenure to scholarship of teaching and learning. Snowball sampling, a type of purposeful sampling, was used to choose the participants for this doctoral research. Semi structured interviews served as the primary method of data collection. In addition to the semi-structured interviews, documents that can be interpreted as scholarship of teaching and learning initiatives was collected from the participants. Finally, the chapter ended with a detailed discussion on procedures adapted for data analysis and synthesis, issues of trustworthiness, ethical considerations, and limitations of the research methods. The next chapter will discuss the findings of this doctoral research.

Chapter 4-Results

The aim of this qualitative case study was to examine the perception of accounting academics' engagement in scholarship of teaching and learning activities in order to determine if any modification to instructional strategies occurred, including motivation to attend professional development programs, and linking teaching awards, promotion, and tenure to scholarship of teaching and learning. Merriam's (2009) approach to case study is particularly suitable for this doctoral work. The phenomenon under investigation was the perception of accounting academics engagement in scholarship of teaching and learning. The overarching research question of this inquiry is: what are the accounting academics' perceptions of factors which have influenced their engagement in scholarship of teaching and learning activities?

Chapter four is divided into themes arising from the four research questions governing this study. The four themes that were generated, pertaining to accounting academics, are as follows: (a) enabling and impeding factors affecting engagement in scholarship of teaching and learning; (b) instructional strategies; (c) professional development; (d) teaching awards, promotion, and tenure. Findings from the above themes are described with a combination of concept graphs, tables, and descriptive narration elaborating on the views shared by the participants and the documents collected. The central focus of this chapter is to inform the readers about the deep and authentic narratives as described by the participants to help answer the research questions.

Emerging Themes

The following section describes the emerging themes from the fourteen semi-structured interviews and documents collected throughout the data collection process. Structural coding was deployed to the interview questions which aligned to the research questions. Appendix E is attached describing the code list that was generated through inductive analysis. The initial categories that were generated from the four-research questions of the study pertaining accounting academics were as follows: (a) enabling and impeding factors affecting engagement in scholarship of teaching and learning; (b) instructional strategies; (c) professional development; (d) teaching awards, promotion, and tenure.

Each section describes the research participants' perceptions about scholarship of teaching and learning and factors affecting their engagement, any change in instructional strategies used, motivation to attend professional development and merit accorded to scholarship of teaching and learning initiatives leading to teaching award, promotion, or tenure. The following section reports the general findings including narratives, tables, and graphical representation to help clearly capture the insights shared by the participants. The final section of this chapter summarizes the main findings from this study.

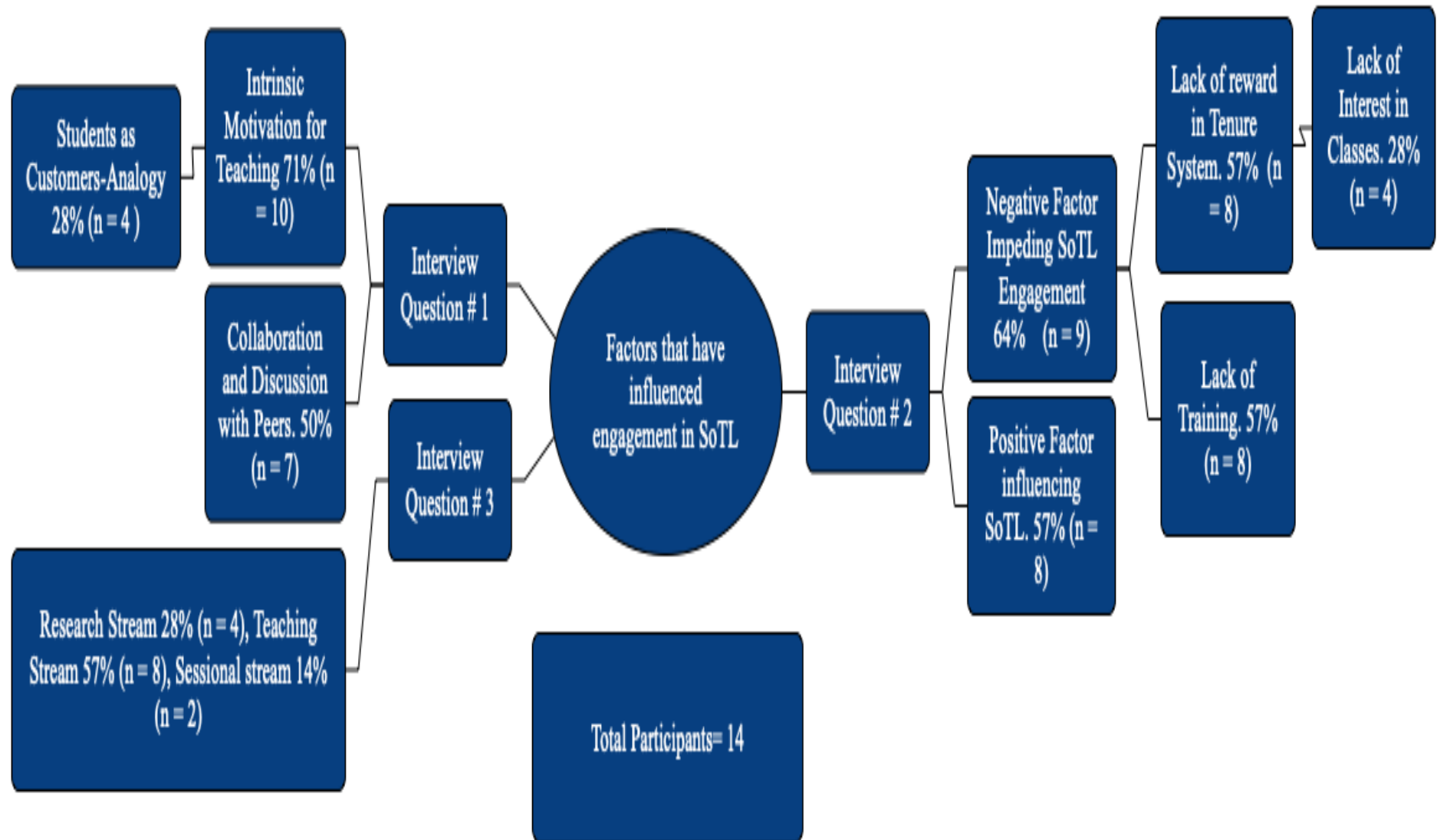
Accounting Academics and Factors Affecting Engagement in SoTL

Primary Research Question Findings

The primary overarching research question asked was, “what factors do accounting academics perceive have influenced their engagement in scholarship of teaching and learning to publish in accounting education research?” To generate the themes, the following three interview questions were posed to help unpack the research question to allow emerging characteristics to

be recorded. The first interview question laid the foundation and tried to generate conversation by discussing, “when and how did the research participants begin scholarship of teaching and learning activities or not?” The following two themes emerged from the ensuing discussions stated by the fourteen research participants. They were (a) intrinsic motivation for teaching; and (b) collaboration and discussion with peers. Figure 4-1. describes the emerging themes pertaining to research question # 1.

Figure 4-1: Emerging Themes from Research Question 1



While the participants varied in their articulation of the reasons why they initially got involved with scholarship of teaching and learning activities, the answers revolved around two fundamental key insights, as their intrinsic motivation for teaching was referenced by 71% (n = 10) of the participants, while 50% (n = 7) of the participants became involved due to collaboration and discussion with their peers.

Intrinsic Motivation for Teaching

Intrinsic Motivation for teaching was a common theme that ten participants out of the fourteen alluded to while describing their involvement with scholarship of teaching and learning. The mindset of the accounting academics interviewed reflected their genuine love and interest in diligently being prepared for their classes. Teaching and learning were an important and integral part of their academic career and their love and passion for teaching was ingrained in their conversation with me. Research participant (RP # 9) described his love for teaching as:

So, the motivation to get into this (scholarship of teaching and learning) was to get better into teaching, and it made sense to develop a better understanding of how to teach and how to teach effectively. It was really self-motivated and intrinsic...It was an internal drive to become a better teacher.

It is also interesting to note that eleven out of the fourteen academics interviewed have professional accounting qualification (CPA, CA, CGA, CMA) prior to entering the Higher Education sector; despite that 71% (n = 10) of the participants expressed their genuine interest in teaching. Hence, the shift of jobs from professional accountants to teaching and learning in the post-secondary sector was a very well-thought of decision. Research participant (RP # 7)

reiterated these themes by stating that, “I came into the professoriate very passionate (about teaching) and I continue to be so”, while research participant (RP # 3) summed up the conversation, “I am more of an educator rather than an accountant. I am a professional accountant but my heart lies in teaching”. In effect, another participant (RP # 8) summarized her love of teaching by elaborating:

I still love teaching. I enjoy sitting in the classroom and probably doing something that I shouldn't be doing but when one of your students says that I finally get it. It is all worth it. That makes me happy for a whole month! I still enjoy trying to do things differently, every year so that I can help the students; respond to this new generation who don't want to do anything face-to-face and more online--all of that is still interesting for me.

The viewpoint expressed by 71% (n = 10) of the participants viewed their intrinsic motivation for teaching as a determinant reason to progress in any kind of scholarship of teaching and learning related work. Their passion for teaching and spending quality time in the classroom was their personal endeavour, more than completing traditional research in the accounting discipline. Consequently, intrinsic motivation for teaching was co-extended by 28% (n = 4) of the participant who also expressed their underlying belief that students are their customers and they need to serve their customers well in the higher education environment. Research Participant RP # 9 articulated it succinctly. He explained that:

I come from practice where you take a consumer-customer approach where I look at students. They are customers to me and I am providing them a service. And I need to do it very well or else I am not doing my job.

Research Participant # 2 advanced and summed up the same things in different words:

Student inputs are always critical. Because this is our customer base and this is who we are serving. So, we need to make sure our teaching is appropriate.

The above descriptors advanced that intrinsic motivation for teaching which was pervasive in 71% (n = 10) of the conversation held with the research participants. The second theme that transcended conversation was regarding the collaboration and discussion with the peers which augmented scholarship of teaching and learning activities amongst accounting academics. This is discussed in the next section.

Collaboration and Discussion with Peers

50% (n = 7) of the research participants mentioned that they became oriented with scholarship of teaching and learning initiatives because of their discussion with peers. Research Participant (RP # 1) elucidated the following insights shared by her colleagues and peers helped to foster her engagement in scholarship of teaching and learning activities. The Centre of Teaching and Learning also played a pivotal role in highlighting the significance in being committed to the process of research in the classroom, to allow for ideas to be sparked and interest heightened. Research Participant # 1 stated:

It actually started with the SoTL group and we did some presentations and everyone would come talk about things they were doing in class. They (Centre of Teaching and Learning) would support us with technology. And by listening and hearing what other people were doing, it sparked ideas. And listening to different things, I would make my own twist on it or do something similar to what others were doing. But it was mostly by talking to

others and being present at these sessions and observing what everyone else was doing that really helped (engagement in SoTL activities).

In effect, in response to the interview question, how did accounting academics get involved with scholarship of teaching and learning led to two key insights of intrinsic motivation including passion for teaching and due to collaboration and discussion that resulted in accounting academics interest in scholarship of teaching and learning activities.

The second interview question asked about the factors that have influenced or impeded accounting academics engagement in scholarship of teaching and learning activities. This was the most significant question posed to the participants in this doctoral study. The response to this question undergirds the themes arising from the questions posed regarding instructional strategies used in classes, engagement in professional development programs, and impact on earning teaching awards, promotion, or tenure. The research participants spoke both about the negative factors that impeded their growth of scholarship of teaching and learning initiatives as well as positive factors that fostered growth in scholarship of teaching and learning activities. 64% of the research participants ($n = 9$) highlighted that they felt constrained or had to control their engagement in scholarship of teaching and learning activities. However, 8 participants (57%) expressed positive factors that allowed them to explore scholarship of teaching and learning, further. They are discussed in detail below.

Negative Factors Impeding Scholarship of Teaching & Learning Initiatives

64% ($n = 9$) spoke about the following two reasons for the lack of growth in the field of accounting education research. Research participant # 13 highlighted the two major problems facing accounting academics engagement in scholarship of teaching and learning initiatives as:

(a) lack of reward in the tenure system; and

(b) lack of training in educational research.

Lack of Reward in the Tenure System

57% (n = 8) mentioned the lack of reward in the tenure system as detrimental in the completion of scholarship of teaching and learning research projects. Accounting academics spoke about the tenure system being geared towards publication and conference presentation in traditional disciplinary area of accounting only. However, educational research was placed at a much lower status translating into less prestigious publications and not subsequently considered worthwhile for tenure application. Many research participants spoke unfavorably about the tenure system in their respective universities with respect to scholarship of teaching in accounting. Some of the quotes highlighting the frustration and the narrow definition of worthwhile research work in accounting discipline are documented below. Research participant # 7 stated:

In academia, particularly in business schools we get weighed and measured according to our outputs. Our output has to be in top ranked journals. Accounting education journals are not considered top ranked journals and therefore nobody wants to publish in them, and therefore they don't get better; and therefore, they don't get listened too. And therefore, nobody does that work and therefore it does not improve and so on and so forth.

Another participant articulated her disappointment and discussed (RP # 10):

Because there is no incentive for me to do so. My incentive is to publish my research in accounting journals or to convey my experiential or my

experiences of teaching and learning in an accounting education kind of forum or conferences etc. That's where the incentive lies. So, to develop a proper journal article in educational research, it is as difficult as in any other domain and I just don't have the time for it, as there is no incentive attached to it... There is no tenure or promotion incentive to do so. You will find at most universities that there are formal research criteria and you are expected to publish in well-ranked journals in your discipline. Not even *Issues in Accounting Education* (IAE) is considered a very highly ranked journal and that is the highest-ranking education journals in accounting that our discipline has.

Research participant # 14 summed up the problem of lack of reward in the tenure system as, "Accounting faculty are not rewarded for doing this. The reward systems were set up for the traditional research in accounting". Research participant # 8 added that:

Pedagogical research is not respected in accounting. And when you go in for tenure, and most of your publications are in that area, then you are going to have a much harder time. Just colleagues treat you differently if you do not publish in the more respected areas. That makes it difficult. The other problem is, we don't really do education in accounting rather we train, the students to become accountants. But we fail a lot to educate them and fail to encourage them for reflection or critical thinking because it's difficult to make it part of our courses and it is not respected and it becomes like swimming upstream.

Hence, the above commentary by the research participants in illuminating the problem of stagnation in accounting education research is vivid and succinct. It showed the frustration and the narrow scope of publication which is considered highly priced in accounting journals does not include accounting educational journals. This is a major impediment in scholarship of teaching and learning related work. Moreover, 28% ($n = 4$) academics also highlighted the lack of interest in creating a conducive teaching and learning environment by research stream academics. Research participant # 8 elaborated that, “I think we short change the students and a lot of researchers, especially the giant big researchers, don’t care what is happening in the classroom. It is not important”. Research participant # 3 also highlighted a similar fact by stating, “but the thing is research faculty do not care about teaching. They have to teach only three courses and as long as they can teach reasonably, they are not interested in these kinds of research work”. Research participant # 7 added that “we feel as though our classrooms are second priority to the other research we are doing”.

The above discussion adds another layer to the discussion about the negative factors impeding interest in scholarship of teaching and learning. It is due to the careless attitude towards teaching and treating teaching as a secondary priority while working in the post-secondary context. These reasons demonstrated the negative feelings associated with engagement in scholarship of teaching and learning research endeavours. The second reason for stagnation in accounting education research is the lack of training in educational research. Research participants described this phenomenon in the following section.

Lack of Training in Educational Research

57% ($n = 8$) of the participants spoke about lack of training in education research in accounting as a contributing factor for stagnation in accounting education research. In

discussions with participants, it was evident that even after being genuinely interested in creating a conducive teaching and learning environment for students, the accounting academics lacked the knowledge and skills in conducting educational research. Research participant # 13 voiced his opinion and described the lack of training in educational research as:

All accounting academics have a research background in finance and empirical methods which cannot be translated into scholarship of teaching and learning. What I mean is that they don't have research in or training in education.

Research participant # 14 also alluded the same fact that:

Problem number two is even among people who may care about teaching and learning, the vast majority of them don't know what I know about teaching and learning. In other words, they completely lack, and they have never had a course in education.

Conversely, the participants associated the lack of educational training and their inability to express their findings in the language, accounting scholars are spoken to as another leading cause of stagnation in this area. Research participant # 7 emphasized stagnation in accounting discipline as:

And then you have got this another problem. You have a group of people who have left practice, who don't traditionally engage in research but they are the probably best accounting educators and so it is left up to them to write up their kind of findings and they've done some amazing work in the classroom and then they write up their findings and the problem is they are

not speaking in the language the accounting scholars expect to be spoken to in. And then you come back to the other problem, where you have small sample, idiosyncratic, unreplaceable examples and the problem is the people writing often are the people who are deeply committed to education specifically accounting education who haven't been formally trained in research and so they ended up writing, what I feel is very valuable work, but not engaging with the wider community because they speak a different language.

In conclusion, a more pervasive problem reflected in the discussion with participants was the inability to carry out well designed, systematic educational research projects in the accounting discipline. The lack of training in educational research was a major impediment with accounting academics trying to create a niche in the area of teaching and learning in accounting. In addition to this, superior accounting academics doing excellent jobs in the classroom were not familiar with accounting education literature, optimal research design or theory, appropriate methodology and method to write up their findings engaging the traditional accounting scholars.

All the above reasons have played a significant role in keeping accounting academics from the purview of well designed, rigorous educational research projects. Recommendations on how to tackle this significant problem of stagnation in accounting education research will be addressed in chapter-5. Despite the above hindrances, 57% (n = 8) also spoke about the positive factors that led them to grow and advance their scholarship in teaching and learning research. The following positive factors highlight the underlying motivation of teaching and the extra effort put in by accounting academics in improving the teaching and learning of their subjects,

despite no incentive of tenure or compensation are awarded by universities. The factors are described indepth below.

Positive Factors that Influenced Interest in SoTL Activities

Despite no correlation between tenure, compensation, or teaching awards and efforts to improve teaching and learning, research participant # 9 expressed the extra mile he went to learn how to improve learning in his classes. He explained:

The one of the first thing that I did was, I came into the institution and go to the education department and talk to people who were in educational studies just to get a better understanding of the holistic approaches to education, technical approach to your teaching courses, and specifically about a lot of metacognition. And to understand what the student goes through in the learning process. And really trying to understand how the brain is working when they're learning, and all scholarship of teaching and learning for me is about the fact that I just really wanted to do, that I wanted to be a good teacher. That was my job and as even being a contract faculty, I still wanted to learn. I'm not tied to research but, so it was daily about just becoming the best teacher.

Research participant # 1 also emphasized the need to improve the teaching and learning in her classes by showcasing:

So, a lot of my things are around the deeper learning piece but also trying to get them to be more active in the classroom, so 'less talking at them' and 'more talking with them'.

Research participant # 3 also initiated a study trying to gauge the reason for deficient performance of her students in accounting classes. Her research agenda was in no way linked to tenure, promotion or compensation. She explained:

It was only because I wanted to learn about the student background and what I could do to help them achieve higher grades in exam. Before I can do something to help them, I need to find out why are they performing so badly in exams. It started three years ago and I tried to figure out if their high school English and Maths grade had any effect on their performance...And if I do research on accounting student learning then it is only because I am interested in it. And not everything has to be compensated. Because for me, since I am an educator, so I find this kind of research interesting.

In summary, all participants expressed negative factors in initiating scholarship of teaching and learning as a twofold problem where (a) lack of reward in the tenure system and (b) lack of educational training hampered the growth and design of scholarship of teaching and learning research initiatives. Despite the above limitation, accounting academics still decided to improve the teaching and learning experience of their students by coextending and creating a more conducive atmosphere for effective learning in their classes. Participants completed this task by engaging in varied scholarship of teaching and learning initiatives.

Research Stream, Teaching Stream and Sessional Stream

The third interview question posed to accounting academics was about whether they consciously thought about balancing their scholarship of teaching and learning work in the accounting discipline and disciplinary specific research? If so, what was their strategy? In

response to this question, the participants elaborated their primary role that they were hired for dictating their research agendas. Accounting academics hired as research stream academics concentrated more on research in the traditional areas of accounting scholarship. Teaching stream academics role is teaching heavy, and they are not expected to conduct research in regular areas of accounting. Conversely, sessional instructors have no requirement to complete any kind of research assignment. For the purpose of this study, 57% of the academics (n = 8) were hired as teaching stream academics, while 28% (n = 4) were hired as research stream academics and 14% of the academics filled the role as sessional instructors (n = 2). Table 4-1. captures the number of academics who identified as research stream, teaching stream as well as sessional instructors for the purpose of this study.

Table 4-1: Profile of Accounting Academics

Total Research Participants- 14			
1.	Teaching Stream Academics	8 research participants	57%
2.	Research Streams Academics	4 research participants	28%
3.	Sessional Instructors	2 research participants	14%

It is important to note that even the participants who identified as research stream and who have had active research portfolios expressed their dislike towards traditional investigation in accounting discipline work after attaining tenure. Research participant # 10 stated

My viewpoint is in terms of impact. Research will have the best benefit for me and my career. Quality teaching will have an impact on the future, on the quality of my graduates... So, it completely depends on tenure. So, before tenure I focused on the research and more research and on to the research

criteria required at the University of XXXXXX to get tenure. After that I could, I basically dropped my research. I couldn't care less. I did not carry on.

Similar sentiments were echoed by research participant # 7 who described, “when I first started on as a faculty, I did do some traditional empirical work, accounting research but I quickly shifted over towards scholarship of teaching and learning”. Similar opinion was also echoed by research participant # 2 who elaborated:

So, you can do statistical analysis on some of my research but I quite frankly decided that I will do what I want to do. I did that after I was tenured, obviously and if some colleagues are disparaging about it, then I figure it was their problem.

The above commentary was interesting because amongst the four participants who identified as research stream unequivocally mentioned their lack of interest in traditional disciplinary accounting scholarship. Another research participant # 9 illuminated the same findings but was looking at the conversation through a different lens. He mentioned that:

It is very interesting that most of the people in the teaching and learning conference, are either contract faculty or very seasoned tenured faculty. So, they are at the end of the accounting career and they are not as focused as much on their accounting research and they are more focused on being good teachers. So, I find you are sort of getting these two groupings of people, the contract sessional type faculty members whose job is just to teach and learn and they want to learn about teaching in the classroom and best practices

and you know, people who have had a long career in academia. And they are tenured and they are coming into the sunset of their career and they find this is an extremely interesting area... But when you get into teaching and learning you are impacting lives directly because you're dealing with the students. So, for me it was a big motivator is to see that connection to the students and you do not get that with the traditional accounting research. That is, research that is most respected is the one that has the least amount of impact and the research that has most impact seems to be the least respected.

Hence, the above commentary helped to place in context the feeling towards regular accounting research. Even after being hired as research stream academics, 28% ($n = 4$) of the participants expressed their satisfaction in engaging with scholarship of teaching and learning related activities. Conversely, it is also important to remember that a very small percentage of accounting academics are interested in scholarship of teaching and learning. This can be assessed because of the low interest in participation of this doctoral project. Amongst the seventy-five accounting academics that were sent invitational letters, only fourteen responded positively to this call. This is only eighteen percent of the total population that readily agreed to participate in this study. In effect, due to small sample size a substantive claim cannot be deduced regarding the value of teaching and learning in the accounting discipline. Within the context of this study, it can be said that tenure system in universities in Ontario is geared in recognizing and valuing research in traditional areas of accounting, while teaching and learning related work is shunned and not respected. However, this cannot be generalized and claimed to be representative of all accounting academics working in Ontario. Further discussion, analysis and impact of the above

findings will be elaborated in chapter-5. Next, I discuss the second research question pertaining Accounting academics and instructional strategies.

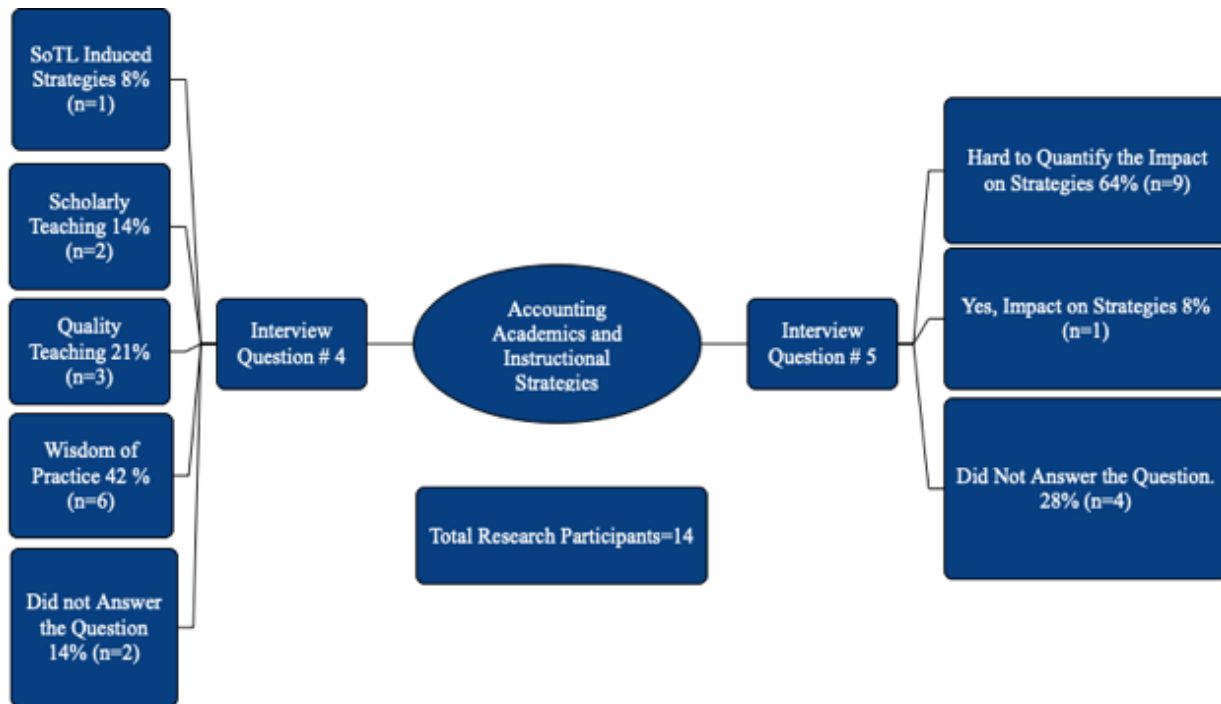
Accounting Academics and Instructional Strategies

Second Research Question Findings

The second overarching research question posed, “what are accounting academics’ perceptions of how the quality of instructional approaches have been influenced by engaging in scholarship of teaching and learning activities?” Two interview questions # 4 & # 5 were unpacked to help answer the above question. It revolved around their perception of scholarship of teaching and learning and its impact on their instructional strategies.

For the purpose of this study, instructional strategies, instructional approaches, and pedagogy can be used interchangeably when referring to the art of teaching. Furthermore, quality teaching is designed to foster sound understanding and invoke passion for the subject in the student population. This is quality teaching in the context of higher education (Hutchings & Shulman, 1999). Quality teaching is the premise on which scholarship of teaching and learning initiatives are built and this progresses to scholarly teaching when the instructional strategies are research informed and evidenced-backed. Quality teaching also includes peer collaboration and review. Scholarly teaching progresses to scholarship of teaching and learning induced strategies when the academic themselves design a study the end result of which is to augment student learning. It is also important to revisit the definition of wisdom of practice as described by Weimer (2001). Wisdom of practice is learning to teach as academics progress in their teaching careers. The following figure highlights the themes that emerged from interview question # 4 & # 5.

Figure 4-2: Emerging Themes from Research Question 2



Pedagogy Used in Classes

Interview question # 4 queried: “has the scholarship of teaching and learning had any impact on your pedagogical or instructional strategies used in class? Can you enumerate them? Would you classify the strategies that you use as quality teaching, scholarly teaching or SoTL induced strategies?”

As a first step, the research participants spoke about the different pedagogies that were used in their respective classrooms. Twelve out of fourteen participants (85%) responded to this question and spoke in detail about the different kinds of instructional strategies used in their respective classes. The most popular pedagogy ranged from active learning strategies including use of technology, flipped classrooms and writing assignments in accounting classes. Table 4-2. captures the various pedagogy used by research participants in their classes. They are as follows.

Table 4-2: Pedagogy Used in Classes

	Pedagogy	Research Participant
1.	Active Learning Strategies (a) Big Group Discussions; (b) Think, pair, share; (c) Four corners; (d) Jigsaw puzzle; (e) Learning objectives; (f) Blooms taxonomy.	# 1, # 11, # 8, # 3, # 4, # 6,
2.	Flipped Classroom	#1, # 9, # 12, # 8, # 6,
3.	(a) Publishers Technology; (b) You Tube videos; (c) Lecture slides; (d) Online Quizzes	# 9, # 10, # 5, # 4
4.	Writing Assignments	# 9, # 10, # 8, # 5
5.	Case Assignments	# 14, # 5, # 7
6.	(a) Self-evaluations; (b) peer evaluations	# 14, # 4,
7.	Lectures	# 7, # 8
8.	Graphical representations	# 14,

42% (n = 6) of the research participants alluded to the instructional strategies used in their classes to be wisdom of practice. Research participant # 5 described wisdom of practice as:

I think mostly I've just learned over the years what works and what doesn't work. I describe teaching as explaining it to myself out loud. And if I get it then I hope that the students also understand. It's likely the students will get it and if I do, and if I don't they probably didn't either, as well.

Research participant # 4 expressed wisdom of practice as, “so, my teaching strategies have evolved, intuitively...They have evolved over time and other times what worked for me as a student, so they are quite unscientific”. Research participant # 7 explained further:

I think that in my mind, is based upon the way we have been taught. And so, I think of the best teaching experience that I have had and the worst teaching experiences that I have had and I try to transform them in my classes. So, I tried to eradicate the worst teaching experiences and not replicate and try to replicate the good experiences. And we build on it and for me this approach has been very successful.

The above discussion lays the firm ground work on the instructional strategies evolving as the Instructor progresses through his/her career. Almost half of the participants (42%) have used their wisdom of practices to integrate learning principles in their classes. These strategies are not research-informed or evidence-backed. However, they emerge from practices that they have witnessed over their own student lives or as they have learnt as they have progressed through their teaching careers. Furthermore, 21% (n = 3) described the strategies used in their classes as quality teaching. Only two accounting academics (14%) of the participants used scholarly teaching as part of the pedagogy used in class. Finally, only one of the research participants (7%) was familiar with scholarship of teaching and learning induced strategies. Table 4-3. helps to capture the division between the four categories of pedagogy used in classes, in this particular doctoral study, below.

Table 4-3: Break up on Instructional Strategies Used in Class

Instructional Strategies Used in Classes	Total Participants- 14
1. Wisdom of Practice	6
2. Quality Teaching	3
3. Scholarly Teaching	2
4. Scholarship of Teaching and Learning induced Instructional Strategies	1
5. Didn't Answer	2

In addition, interview question # 5 posed, “if scholarship of teaching and learning has had an impact on your pedagogical practice, please enumerate them. If not, then how do you choose the instructional strategies used in class?” To answer the first part of the interview question, overwhelmingly 64% of the research participants (n = 9) mentioned that they have no evidence to prove that their interest in scholarship of teaching and learning has translated or impacted their students earning higher grades or for creating a more conducive environment for learning in their respective classes. The participants felt that more learning was taking place in their classes, but had no substantive proof of the same. Research participant # 4 described it as, “my gut feeling is that the student’s learning has improved. And my confidence as an educator has definitely improved. I think the student learning has improved, but I don’t have any reliable data”. Another participant (# 5) explained: “I have generally had very good student feedback over the years... I think the students appreciate it and the department appreciates it. But it's hard to quantify”. Participants # 1, # 3, # 9, # 11 also echoed similar sentiments, that they were much more confident about their teaching practices but had no concrete proof to explain the overwhelming improvement of the teaching and learning of their classes.

Conversely, there was only one research participant (# 12) who had conducted a longitudinal study on one specific subject for ten consecutive semesters to identify that scholarship of teaching and learning induced strategies had in fact, improved the grades of the students in that particular course. He elaborated further:

I have done one course that I have taught for 10 semesters. As a result, what I have done is that over the 10 semesters, teaching this one course, it is a course on XXXXXXXX, it is an undergraduate third/ fourth year course. I have changed the way, a lot of the content, that I have presented over the 10 semesters based on what I have learned from not just from the class itself, and from my readings and study of scholarship of teaching specifically focusing on issues such as complex issues, conceptual thresholds that we have to address...also incorporating the use of experiential teaching, which also relates more to the thinks model or taxonomy of learning where you incorporate more of active learning and experiential teaching to be able to increase the level of learning that the students have.

To restate, the majority of the participants oscillated between wisdom of practice, quality teaching and scholarly teaching. However, only one participant had conducted a longitudinal study which could measure the targeted success of his scholarship and learning teaching strategies used in class. Research participant # 12 further concluded by stating that:

The way I would look at it is not as a linear spectrum. I would look at it as three overlapping circles, where I would name the three different circles as quality teaching, scholarly teaching, scholarship of teaching and learning

and where I work is the intersection of these three circles. And I move in these areas, as required by my classes.

This is a graphical representation of the oscillation between the movement between quality teaching, scholarly teaching and scholarship of teaching and learning in one instructor's classroom. However, for the purpose of this study, the implications of the above graphical representation will be analysed in detail in chapter-5. Moving forward, I discuss the third strand of research question pertaining accounting academics and professional development.

Accounting Academics and Professional Development

Third Research Question Findings

The third research question explored what are the accounting academics' perceptions of how their scholarship of teaching and learning has motivated them to attend professional development programs. In response to this research question, two interview questions # 6 & # 7 were posed to help unpack the relationship between scholarship of teaching and learning and professional development. For the purpose of this study, professional development was defined as any kind of workshop organized by the centres of teaching and learning to facilitate or improve the teaching skills of academics. The following figure helps to capture the themes emerging from the participants interview.

Figure 4-3: Emerging Themes From Research Question 3



50% of the participants (n = 7) described their engagements in different professional development programs. The professional development programs included workshops, symposia, and conferences organised by centres of teaching and learning in their respective universities. Research participants also mentioned that they attended professional development programs organised by CPA Ontario, to keep up to date with their professional designations. Table 4-4. captures the different programs attended by the research participants.

Table 4-4: Professional Development

Professional Developments		Research Participants #
1.	Centre of Teaching and learning organised professional development program	#1, #2, #7, #9, # 11 #12, #14,
2.	CPA, Ontario organised professional development programs	#1, # 2, #11, #14,

Thus, a combination of both centre of teaching and learning supported workshops and professional workshops were attended by 50% of the research participants. However, five research participants (n = 35%) described that they were not involved in any of these workshops due to financial constraint. Alternatively, for teaching stream academics, it was not a priority task as they had teaching portfolios rather than research. Hence, professional development was not a significant item in their to do list.

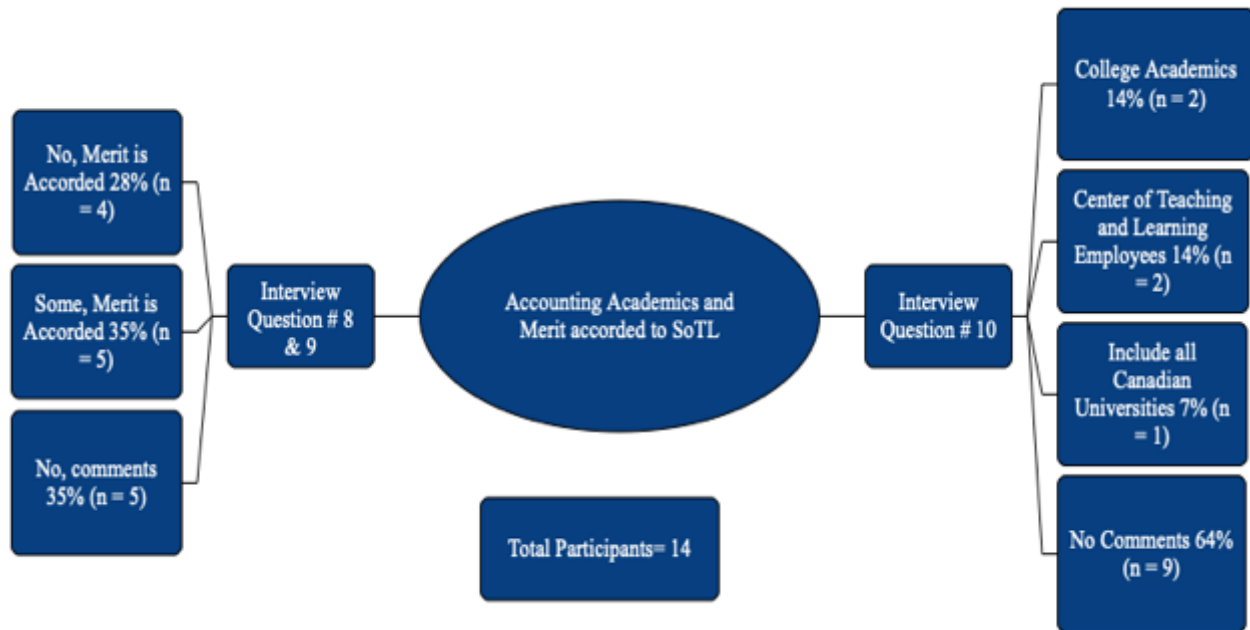
Interview question # 6 examined, “how has your scholarship of teaching and learning propelled you to undertake any professional development in your university or otherwise”? Only two participant (# 1, # 9) described their interest to pursue masters or doctoral degrees in the near future. While 85% of the participants (n = 12) did not show interest in any kind of professional development. The implication of these findings will be elaborated in chapter-5. Next, I turn towards the last research question i.e., Accounting academics and merit accorded to scholarship of teaching and learning.

Accounting Academics and Merit accorded to Scholarship of Teaching and Learning

Fourth Research Question Findings

The last research question explored, “what are accounting academic’s perception of how their scholarship of teaching and learning has impacted earning promotion, tenure or teaching awards? Interview questions # 8, and # 9 revolved around the impact of promotion, tenure or teaching awards in relation to scholarship of teaching and learning initiatives. Lastly, interview question # 10 discussed if there was anything else that the participants would like to add to our discussion about the scholarship of teaching and learning and how it has impacted their professional life? Figure 4-4. helps to capture the themes arising from interview question # 8, # 9, & # 10.

Figure 4-4: Emerging Themes from Research Question 4



Interview Question # 8 quizzed about the question, “after completing your scholarship of teaching and learning, what benefits did you see after engaging in this work”? And interview question # 9 examined, “what merit is accorded to scholarship of teaching and learning in the accounting discipline for purposes of academic assessment in your university”? In response to these sets of questions, 35% (n = 5) of the participants declared that some merit was accorded to their evaluations reports at the end of the academic year. Research participant # 8 expressed that

So, at XXXX University, when they evaluate our research they still do it in accounting discipline and they don’t make any official distinction between an education related accounting journal or a discipline specific research. It is supposed to be equal a publication as in any other journal. It doesn’t mean it is always like this. Although, if they denied any one tenure, I will use 5 as an example, that’s not the standard, but if 5 publications were required and they had 5 publications in an educational journal, if they got turned down,

then our union would step in and bat for them and they would have to be given tenure. Because there is no official distinction at University of XXXX. So, it's not a kiss of death and it is not going to keep you from tenure but it might keep you from getting the support and respect of your colleagues.

The above narrative was an example of one participant's view of how her university accorded merit to scholarship of teaching and learning research initiative. Another significant insight drawn from interview question # 8 & # 9 was that all the positive response towards teaching award, promotion and tenure were from teaching stream academics. Hence, it can be safely be said that the results were subjective and cannot be generalised to rest of the universities operating in Ontario. Further, systematic research needs to be designed to see if accounting departments turn down scholarship of teaching and learning research initiatives for tenure applications. Research participant # 12 captured it eloquently when he stated:

There is merit for me but again it has to be very individual. I am unique because I am teaching faculty. So, the majority of other faculty on most campuses, research faculty this will not be of benefit, unless their department and faculty or universities promotes that specific aspect.

Thus, it can be concluded that the above discussion was very subjective and narrow, and a more detailed and rigorous research would need to be designed so as to capture if any merit is accorded to scholarship of teaching and learning initiatives with respect to promotion, tenure, or teaching awards. Meanwhile, 28% of the research participants ($n = 4$) stated that no merit was accorded to any of their scholarship of teaching and related work while 35% ($n = 5$) did not

respond to this question. In effect, more than half of the participants did not see any merit to quality teaching at their end of year appraisals. The above highlights the lack of merit accorded to scholarship of teaching and learning research initiatives in Ontario universities, amongst the participants that undertook this study.

Interview question # 10 quizzed, “if there was anything else that you would like to add to our discussion about the scholarship of teaching and learning and how it has impacted your professional life”? Majority of the participants 64 % (n = 9) responded that they did not have anything further to add to the discussion. However, 35% (n = 5) had interesting viewpoints to share to further this discussion. 14% (n = 2) of the research participants mentioned that college accounting academics should also be interviewed as they would add rich details on the phenomenon under investigation. They reasoned that the mission of some colleges, operating in Ontario is to promote high-quality teaching. Thus, it would be interesting to note how colleges, whose mandate is to promote high-quality teaching, achieve this goal in the academic year. Do colleges promote scholarship of teaching and learning research initiatives within their departments? 14% (n = 2) also suggested including academics employed at the centres of teaching and learning would illuminate another dimension to the phenomenon under investigation. This was stated because academic developers employed at centres of teaching and learning are expected to help academics design teaching and learning studies within their classes. It would be interesting to hear their viewpoints on the above research questions. Finally, one research participant (n = 1) stated that the study should include all accounting departments operating across Canada to give a more nuanced look at the phenomenon under study. Implications of the above findings will be discussed in chapter 5 in detail.

Limitation of the Study

Limitations of the study refer to acknowledging the inherent weakness of the doctoral research by the researcher, himself (Bloomberg & Volpe, 2012; Creswell, 2015). In the designing of this doctoral study, four limitations were evident. The first is regarding the sample size. As previously stated, there are twenty-one provincially assisted universities in Ontario. Seventy-five accounting academics working across twelve different universities were sent invitation letters requesting to participate in the project. However, only eighteen percent ($n = 14$) responded positively. Sample size was small because of limited interest in participating in educational related research in the accounting discipline. However, choosing only fourteen accounting academics allowed the doctoral research to be manageable by a sole principal investigator. The participating accounting academics' insights cannot be generalized to represent the views and opinions of all accounting academics working in Ontario. This limitation was inherent since the study had to be completed in the stipulated time frame within the available resources. In addition, the researcher also feels that, accounting academics were just not aware of the characteristics and traits of scholarship of teaching and learning. Hence, their knowledge about educational-oriented concept was minimal. The researcher feels, this also added to the low response rate.

A second limitation of this doctoral research was that it was designed to gauge the status of scholarship of teaching and learning in the accounting discipline. It was not a scholarship of teaching and learning study in the accounting domain. The doctoral inquiry is only trying to build a bridge between education and the accounting domain, by reviewing exhaustive literature illuminating important seminal work to ensure deep learning of accounting, takes place in post-secondary institutions. Furthermore, the objective of this study is also to add credibility to

teaching and learning work in the accounting domain. Conversely, this study does not proclaim to be a scholarship of teaching and learning study. Many of the definitional attributes of SoTL are not fulfilled in this project. Specifically, students as partners, whose voice needs to be captured and added into the discussion is completely absent from this doctoral project. Thus, this doctoral work is only trying to introduce scholarship of teaching and learning in the accounting discipline rather than to design an authentic scholarship of teaching and learning study in accounting.

Thirdly, higher education leadership including chairs of accounting departments, deans and other business school leaders did not volunteer to participate in this project. Although, the initial proposal was to invite leaders of accounting departments to express their views regarding scholarship of teaching and learning through semi-structured interviews, this did not materialise, as none of the deans or department chairs responded positively to the call of participation. Another dimension to this problem was that the researcher's home institution was in Alberta while the doctoral research was conducted in Ontario. In addition, the researcher was not working in any of the university in Ontario and thus, did not have any institutional support or backing to complete the investigations. Furthermore, the problem of stagnation and limited involvement of accounting academics in education related research became very evident, as the study progressed, due to low response to the call of participation. All the reasons listed above, contributed to the low response rate of participation in this project.

A final limitation in context of this doctoral study was the experience of the principal investigator. It is important to note that, this is the first qualitative study undertaken by the researcher. However, this limitation was mitigated by working under an expert supervisor and committee members available to guide and direct the principal investigator in the entire research

process. In addition, the course content and progression of doctoral courses helped to introduce important foundational blocks to become well versed with qualitative research, as time progressed in this doctoral degree.

Delimitations of the Study

Delimitation of the study refers to conditions or parameters that are intentionally imposed to limit the scope of the doctoral study. In this doctoral research, only accounting academics working in Ontario are intentionally chosen to gauge the status of scholarship of teaching and learning in this specific professional social science discipline. Other allied academics working in a business school such as management academics, finance academics, economics academics, marketing academics, organisational behaviour academics, and so forth were not approached to study the engagement of scholarship of teaching and learning in the business school. This was purposefully done to ensure deep inquiry in the phenomenon of the study, to be conducted only in the accounting discipline. Although it is the aim of the researcher to systematically reach expert level knowledge in the field of accounting education research as this degree ends and then progress towards, literature related to educational studies in the other areas of business school. The ultimate aim of the researcher is to become a pedagogical expert in business school, intellectually contributing in the area of teaching and learning at AACSB accredited business schools.

Secondly, there are twenty-one publicly funded universities in Ontario. Twenty universities provide accounting undergraduate degree programs in Ontario. Appendix I showcases list of universities providing accounting studies. It was the intention of the researcher to understand the perception and reflections of accounting academics working in Ontario about education related research projects in accounting domain. However, since only fourteen

accounting academics volunteered to help answer the research questions, their understanding of the phenomenon cannot be representative of all the Ontario accounting academics. However, a small sample size did ensure the doctoral research could be completed in a timely manner with in the available resources.

Chapter Summary

Chapter four elucidated key insights as articulated by the fourteen research participants. The themes were arranged according to the research questions posed to the participants. The chapter captured the accounting academics interpretation of factors fostering engagement in scholarship of teaching and related activities, instructional strategies used in classes, participation in professional development programmes and impact on earning teaching awards, promotion, or tenure to scholarship of teaching and learning initiatives. Using the transformative learning theory lens, all themes generated were seen through the reflection and perceptions of the participants and the impact it has had on their professional lives. It is important to acknowledge the varied viewpoints were expressed by the fourteen participants who took part in this study. Hence, this research tried to deep dive into the phenomenon under study to help gather insights. Chapter five follows which will discuss the findings in details, including implications of the study.

Chapter 5- Discussion

The purpose of this case study was to explore the perceptions of accounting academics' engagement in scholarship of teaching and learning activities to ascertain the relationship of such engagements to the instructional strategies used in classes, motivation to attend professional development programs and linking teaching awards, promotions, and tenure to scholarship of teaching and learning. Case study as described by Merriam (2009) was adopted as the methodology underpinning this doctoral research. The phenomenon under investigation was the perception of accounting academics engagement in scholarship of teaching and learning.

Mezirow's (1991) transformative learning theory was used as the theoretical framework underlying this doctoral study. Kreber (2006) links *reflection* from transformative learning theory to scholarship of teaching and learning by integrating two vital elements: the idea of "*construction of knowledge, through reflection in each domain; and the critical examination of goals and purposes of higher education as an integral part of the scholarship of teaching and learning*" (Kreber, 2006, p. 95). The focal point of this investigation is to *reinterpret* the perceptions of accounting academics engagement with scholarship of teaching and learning, any changes in instructional strategies used, motivation to attend professional development programs and any impact on earning teaching award, promotion, or tenure by answering the interview questions.

The purpose of this chapter is to unpack the results generated from the discussion with the participants by adding relevant details and interpret the findings, in today's higher education context. This chapter will begin by elaborating key themes which will help situate the rest of the sections. Firstly, the distinct paradigms that make up the educational landscape will be discussed. The educational landscape constitutes educational research, discipline-based education research,

academic development, and scholarship of teaching and learning. Brief distinctions about each will help set the stage for the findings to be presented.

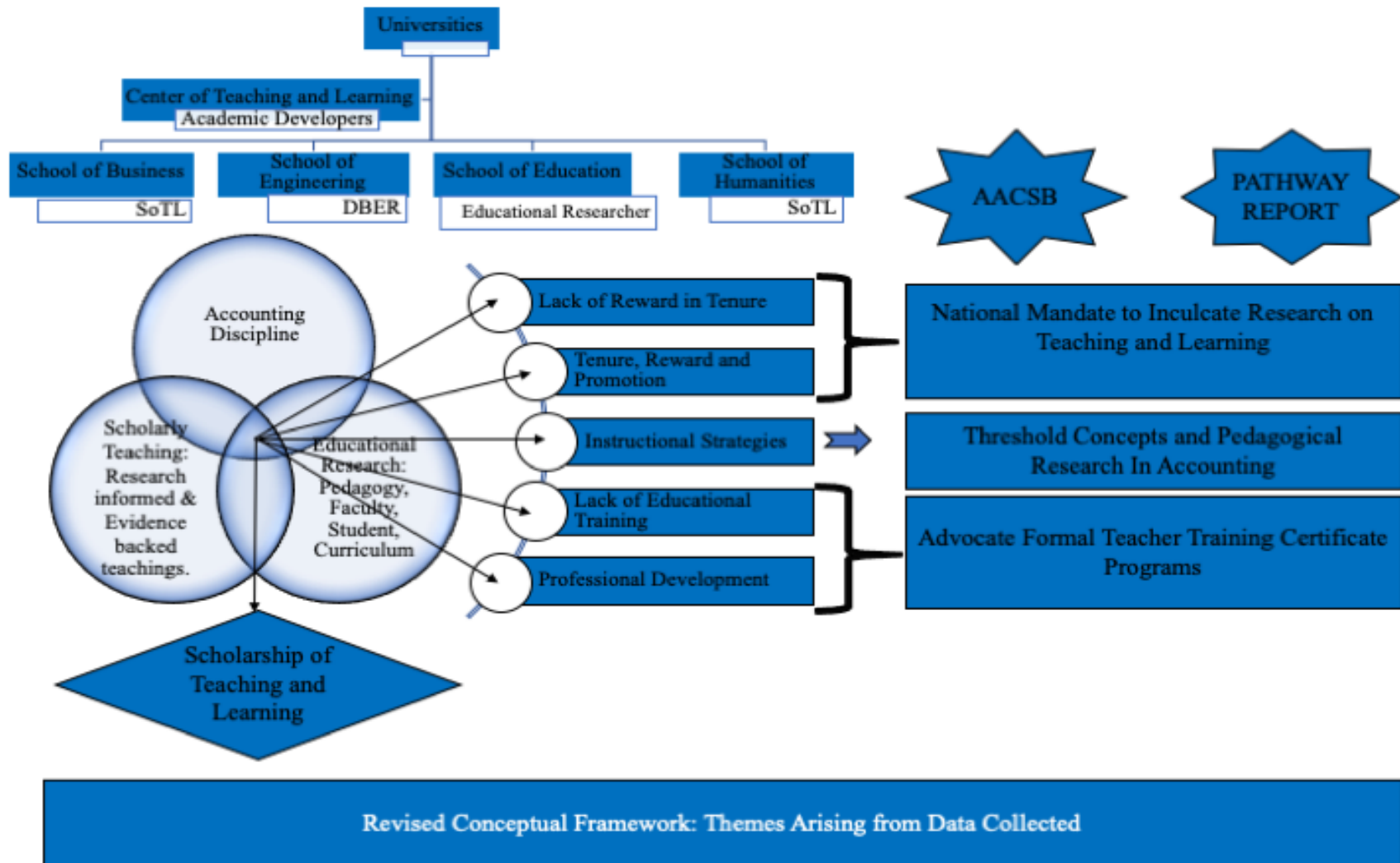
The qualitative case study analysis suggests three themes emerging from the data collected. Theme one addresses the national mandate required to inculcate the culture of scholarship of teaching and learning in accounting discipline. The significance of higher-order paradigm and institutional organisation and their views regarding research on accounting teaching will be highlighted to showcase the importance of this genre of investigation within the accounting discipline. This theme directly speaks to research question one and answers how to establish a reward system within the tenure process. It also addresses research question four which elaborates on the merit accorded when granting tenure, teaching awards, or promotion to scholarship of teaching and learning research initiatives.

Theme two will explicitly discuss threshold concepts and pedagogical research in accounting discipline. Threshold concepts are the latest research initiatives in the education field. Threshold concepts are those particularly difficult concepts within any discipline, where the students describe the content as troublesome knowledge. Identification of these concepts allows for curriculum to be redesigned. Instructional strategies which are research-informed and evidence-based can be formulated to allow for deep learning of these difficult course content. This theme will answer research question number two pertaining to instructional strategies used by accounting academics in classes. An elaborate explanation surrounding threshold concepts of accounting discipline will follow. This will set the second trajectory of themes to follow in this chapter

The final theme will advocate formal institutional teaching professional development programmes in order to improve the lack of educational training and limited professional

development amongst accounting academics. Research question number three will be addressed in theme three. Figure 5-1. captures the reconceptualized framework in alignment of these findings generated from the interviews and artefacts collected. Before discussing the overarching theme, brief and concise findings of the doctoral study are presented below

Figure 5-1: Revised Conceptual Framework-Themes Arising from the Data Collected



Summary of Findings

The findings from this study revealed that the primary reason for accounting academics to engage in scholarship of teaching and learning initiatives was because of their intrinsic motivation for teaching. The participants also explained that they treat students like their customers and are obliged to create a conducive and positive environment for deep learning. The second reason to get involved with pedagogical research was because of collaboration and discussion with peers. Common goals of improvement of in-class activities to enhance learning amongst students was a significant reason to collaborate and continue on their journeys. Conversely, it was also uncovered that two reasons for impeding neglect on research on teaching was the lack of reward in the tenure system and lack of educational training of accounting academics. These reasons impeded their interest and growth in scholarship of teaching and learning. Another key insight shared from the participants discussion was the lack of interest in conducting classes by heavily research oriented academics. Despite the above negative factors, accounting academics were bounded by the portfolios they were hired for, in the higher education sector. As research stream faculty, academics had primary responsibility to carry out research in the traditional area of accounting. However, teaching stream academics were more motivated to design investigation to enhance quality teaching and effective learning in their classes as their primary responsibility was teaching rather than research.

The second set of findings revolved around instructional strategies used by accounting academics in their classes. Half of the participants spoke about the instructional strategies used in classes as wisdom of practice, i.e., strategies which have been learnt over time, without being evidence-backed or research-informed. Subsequently, popular pedagogy described by the participants ranged from active learning strategies including use of technology, flipped

classrooms and writing assignments in accounting classes. The majority of the participants oscillated between wisdom of practice, quality teaching and scholarly teaching. However, only one participant had conducted a longitudinal study which measured the success of his scholarship and learning teaching strategies in his class.

The third finding described accounting academics incentives to attend professional development program. Half of the participants ($n = 7$) described their engagements in different professional development programs. The professional development programs included workshops, symposia, and conferences organised by centres of teaching and learning in their respective universities. Research participants also mentioned that they attended professional development programs organised by CPA Ontario, to keep up to date with their professional designations. Another significant revelation was a huge disconnect in literature with replete information about the importance of professional development. However, the vigour and importance of professional development was amiss while conversing with the participants. This can be seen as half of the participants did not have anything to add to the conversation regarding any future professional development initiatives that they would like to complete.

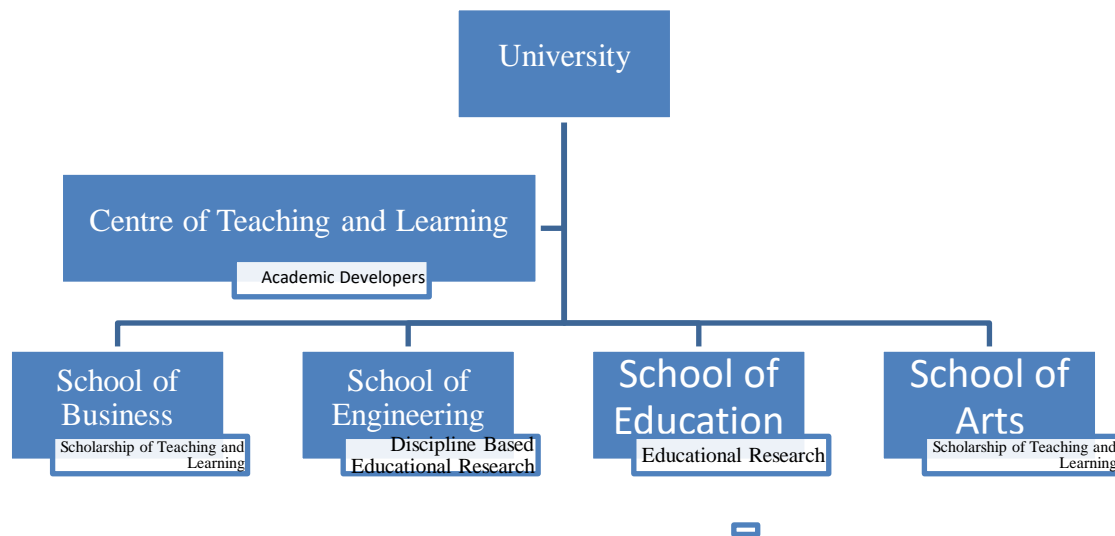
Finally, only 35% ($n = 5$) of the participants believed that there was merit accorded to scholarship of teaching and learning initiative. Consequently, the rest of the participants did not comment and, rather mentioned the limited value accorded towards any kind of scholarship of teaching and learning research initiative in the accounting discipline. Furthermore, two of the participants pointed out that college accounting academics should also be interviewed as they would add another dimension in the discussion of accounting academics engagement in scholarship of teaching and learning. Two participants also suggested that including academic developers employed at the centres of teaching and learning would illuminate another side to the

phenomenon under investigation. Finally, one participant stated that the study should include all accounting departments across Canada to give a more nuanced look at the phenomenon under study. Before, addressing the underlying reasons for these findings and their interpretation, it is important to describe the educational landscape and demarcate the difference between educational research, discipline-based educational research, academic development, scholarship of teaching and learning.

Descriptor of Educational Landscape including EDER, DBER, AD, and SoTL

Merriam (2009) leaves it to the researcher to decide how to present the raw findings including finding a balance between actual description and interpretations. Although, a detailed description about birth, growth, and development of scholarship of teaching and learning was presented in chapter-two; the researcher feels that it is necessary to describe the broader educational landscape to help situate the context in which scholarship of teaching and learning has advanced, along with other counterpart paradigms such as educational research, discipline-based education research, and academic development. It is the belief of the researcher that the description of the above terms will help lay a clearer picture of each and in effect, provide solid foundation for the findings and interpretations to be presented. Figure 5-2. describes the distinguishing characteristics between the above noteworthy fields.

Figure 5-2: Distinction between Academic Developers, Educational Research, Discipline Based Educational Research, Scholarship of Teaching and Learning



Creswell (2015) defined educational research as investigation in educational issues by stating the problem, reviewing the literature, collecting data, and determining methods to solve the problem of practice. This was shared in Chapter 1. However, a more succinct description of educational research was provided by Hutchings (2000) who positioned it as traditionally being the province of faculty in schools or departments of education. Educational research is carried out by educational specialists who are trained in the literature and discourse of education including expertise level of knowledge in methodology and methods of the education domain. Educational research also includes broader areas of investigation within the K-12 setting and is not limited to the higher education sector. Scholarship of teaching and learning, on the other hand, is more ingrained within the disciplines and is situated within the post-secondary context only. Furthermore, key characteristic of scholarship of teaching and learning is to allow academics of those specific disciplines to investigate scholarly teaching and learning in their own

classes. There is reflection in practice, documentation of work, sharing amongst peers, collaboration, journal publication and/or conference presentation of their investigation (Hutchings, 2000). This is scholarship of teaching and learning.

Next, discipline-based education research (DBER) is also an emerging area of interest. It is more rooted in the sciences and engineering including undergraduate education research in physics, chemistry, biology, geosciences, astronomy, and engineering. “Discipline-based education research comprises related research fields that investigate learning and instruction within a discipline that are grounded in the priorities, worldview, knowledge, and practices of that discipline” (Singer & Smith, 2013, p. 469). Hence, it can be safely said that the DBER is also embedded within the disciplines, however, what distinguishes it from scholarship of teaching and learning research is that the methodology and method of DBER studies follows the protocols and discourse of the science and engineering fields. Significantly, over the last decade Discipline-based educational research has reached prominence and separate departments are set up in investigating teaching and learning issues in the field of science and engineering (Singer & Smith, 2013). However, its distinction lies in adopting the methodology and method of the sciences to answer its research question rather than adopting the methodology and method of education domain, as is done in scholarship of teaching and learning.

Academic Development or Educational Development also is another prominent area within the educational landscape, which has reached prominence in the last decade (Geertsema, 2016). The key distinguishing characteristics of academic developers is, “much of our research is about learning and teaching, [but this research is] about helping others do research into their teaching and learning” (Sutherland & Grant, 2016, p. 189). Academic developers are usually employed at centres of teaching and learning within their respective universities and they then

become, “brokers who can link the different communities of practice in the institution so that the scholarly project on teaching and learning becomes useful to others” (Wenger, 2000, p. 235).

Geertsema (2016) argues that academic developers have a specific role to play to foster high quality teaching and corresponding student learning at the local institutional levels. They advocate scholarship of teaching and learning research initiatives at the institution level.

However, Brew (2002) claimed that the role of academic developers is not limited to just research on teaching and learning. In fact, it should also include

- (a) research into policies, practices, strategies of higher education in general;
- (b) basic research into student learning;
- (c) institutional research and evaluation action research as an integral part of professional practice (particularly working with academic staff on action research investigating their own practice but also action research on academic developers’ own practice);
- (d) research into methodologies for educational research (pp. 117–118).

It is important to point out that scholarship of teaching and learning is one of the agenda’s dictating research work completed by academic developers. However, as explained above, it is not their only direction of research focus. Scholarship of teaching and learning on the other hand, is just used as a lever to improve student learning and is very much embedded in the disciplines while academic development units need to find ways of collaborating with academics in other departments to develop their scholarship of teaching and learning capacity. Hence, both have very specific and targeted objectives to complete while working on their particular portfolios.

The point of describing the distinguishing characteristics is, “to find common grounds rather than to choose camps” (Hutchings, 2000, p. 16). It is important to position each in the broad educational landscape and visualize how they intertwine and interweave amongst themselves. It is also important to understand that their objectives conflate in the larger realm of educational research landscape. But a brief understating of the varying roles will help ground the findings in a better light. Next, we return to the three implications of the findings of this doctoral inquiry. Each will be discussed in detail, below.

National Mandate to Inculcate Culture of Scholarship on Teaching and Learning

Despite the small sample size, it is apparent from the findings that the lack of reward in the tenure system as well as lack of educational training of accounting academics are the detrimental factors of limited initiatives in scholarship of teaching and learning by the participating accounting academics. To mitigate these fundamental issues, it is important to revisit the higher-order paradigm and institutional centres and remind ourselves about the ways, they have emphasized importance of high-quality teaching within the accounting discipline. Following are exerts mentioned in AACSB accounting accreditation standards and the Pathway Commission Report (2012). Both these higher-order paradigm and institutional centres help to set the stage for the significance of high-quality teaching in the accounting discipline.

The Association to Advance Collegiate Schools of Business

Association to Advance Collegiate School of Business (AACSB) is a voluntary, non-governmental accreditation body established in 1916 to oversee benchmarking schools of business and accounting programs throughout the world. “The Association to Advance Collegiate Schools of Business (AACSB) connects educators, students, and business to achieve a

common goal: to create the next generation of great leader” (AACSB International, 2016, p. 2).

The preamble of AACSB is to foster growth in three vital areas of: “engagement, innovation, and impact” (AACSB International, 2016, p. 2).

As examined in the 2018 eligibility procedures and accreditation standards for accounting, engagement is referred to as diverse groups of accounting academics, practitioners and accounting students intersecting in meaningful ways by improving accounting education to the best of their abilities. Innovation is summarized as continuous improvement in educational standards. Similarly, impact is attributed by documenting the changes that are completed in business schools to foster growth in accounting education. AACSB accreditation standards explain that accreditation can be attained in diverse ways keeping in mind the different context, university environment, country, and so forth.

The association views its role in identifying and recognizing high-quality accounting education as an essential way to support and enhance accountancy status to be classified as one of the “learned professions” (p. 6). Although AACSB standards discuss three core values and guiding principles as a basis for accreditation purpose, this doctoral study will focus its attention on the second core value (b): collegiate environment. The report speaks about creating, “scholarly approaches to accounting education and a focus on advanced learning” (p. 7) to improve the status of accounting discipline. The delivery of accounting education through quality teaching is a recurring theme that is emphasized in the AACSB accreditation standards by giving ample freedom to accounting academics to achieve effective teaching and corresponding learning in multiple ways.

This doctoral study calls for rigorously designed scholarship of teaching and learning research initiatives to improve the pedagogical delivery in accounting classes. Research informed

and evidence-based instructional strategies would allow for more effective learning to occur in accounting classes- ultimately helping in setting higher quality accounting education, as fulfilling one of the important requirements of AACSB accreditation standards. By designing scholarship of teaching and learning research initiatives within accounting classes: engagement, innovation, and impact can more easily be achieved.

Furthermore, AACSB has defined twelve general criteria in combination with the AACSB business accreditation process, highlighting the diverse ways to seek accounting accreditation. Notably, AACSB accreditation standards have also included structures in accounting departments as an important criterion which can foster, “excellence and continuous improvements in accounting education” (p. 11) as one of the criteria to support quality accounting education. Standard A2 of the twelve general criteria in the accounting accreditation standard speaks of scholarship in three unique ways: (a) research investigation in the traditional area of disciplinary body of accounting knowledge; (b) applied scholarship referring to making meaning and investigating broader areas of management, business, or societal issues; (c) finally, the last area describes teaching and learning scholarship including an emphasis on pedagogical research. Standard A2 specifically mentions that intellectual contributions in the area of teaching and learning are considered to be a part of advancement of theory or practice and also have an “impact on teaching and/or pedagogy of business” (AACSB, 2018, p. 18). The criteria go on the measure, “teaching and learning scholarship” (p. 22) as one of the criteria to obtain higher intellectual contribution in the business school. Appendix J is presented showcasing intellectual contributions as described by AACSB accounting accreditation Standards in Table 2-1 from the documents.

Significantly, the A2 standards confirms directly with the four areas of scholarship as described Boyer (1990) while propagating the need to include teaching as a scholarly activity and broadening the area of traditional research to also include integration, application and teaching within its fold. In effect, the 2018 eligibility procedures and accreditation standards for accounting highlight the multiple ways to ensure engagement, innovation, and impact by fostering scholarly teaching and effective learning in accounting classes.

To summarize, the 2018 eligibility procedures and accreditation standards for accounting touch upon the need for ‘high-quality teaching’ multiple times within its documentation. However, the document does not spell exactly how accounting academics will translate their teaching efforts into high-quality teaching. In fact, the document leaves it to the participating business school to set their mission and vision to include high quality teaching and learning as an important criterion while tabulating the intellectual contribution made by their departments. It is at this point, necessary to point out that the accounting discipline should not exist in silos and adapt scholarship of teaching and learning research investigations from the education field, to translate high-quality teaching into research in accounting teaching. Thus, the significance of scholarship of teaching and learning related work in accounting discipline cannot be overemphasized. It is this trajectory of investigation that needs to be fostered for pedagogical research to grow and improve within the business school. Next, we turn towards the pathway commission report and discuss the recommendations elucidated within it and how scholarship of teaching and learning initiatives is intertwined within its seven recommendations.

Pathway Commission Report: The Charting of National Strategy for Next Generation of Accountants

The Pathway Commission (2012) is the latest report jointly commissioned by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA),

To study the future structure of higher education for the accounting profession and develop recommendations for educational pathways to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting. (The Pathway Commission, 2012, p. 9).

Chapter-1 looked specifically at only the third recommendation. However, at this stage broader descriptors of each of the seven recommendation follows. This will help lay the stage for scholarship of teaching and learning initiative in the accounting discipline and see how it is intertwined within the recommendations of the Pathway Commission report. The seven recommendations are as follows.

Recommendation 1: Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators (Behn et al., 2012, p. 27).

Recommendation one directly speaks to employing professional practicing accountants to help bridge what is taught in classes to what is actually practiced in the real world. Professional accountants can bring real-world experience into accounting classes. Professional accountants are one of the important building blocks to help sustain and improve the status of accounting as a learned profession. Professional accountants can also be referred to as professional practitioners

in this doctoral inquiry. In addition, recommendation 1 of the pathway commission report also aims to ensure that accounting research to be relevant to accounting courses taught in post-secondary sector. Key insight from recommendation one is the importance to hire professional accountants in conducting classes in the accounting discipline in the post-secondary institutions.

Recommendation 2: Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals (Behn et al., 2012, p. 31).

This recommendation finds a place in the pathway commission report due to the problem of the shortage of research-active accounting academics in the professoriate as evidenced from the following reports (Association to Advance Collegiate Schools of Business International 2008; Behn et al. 2008; Hasselback 2011; Kachelmeier et al. 2005; Leslie 2008; Plumlee et al.2006; as cited in AACSB International, 2016). Furthermore, the report elucidates that:

At present, there is only one real path to doctoral education in accounting: a distinct model characterized by full-time residential programs, substantial program length, little or no formal teaching preparation for doctoral students, and research training substantially confined to quantitative rather than qualitative methods (p. 31).

A traditional accounting doctoral degree program adopts with the all the above definitional attributes. However, recommendation two specifically aims to propose the introduction of:

“professional” or “executive,” programs. They are typically more flexible, may be part time, focus on qualitative and applied research, and emphasize training in effective teaching methods and curriculum development. This

alternative pathway is appealing to graduate students with professional experience, candidates with families, and those preferring to emphasize applied research and teaching excellence as career objectives. (p. 32)

The following doctoral inquiry is perfectly aligned with recommendation two as described in the pathway commission report (2012). This doctoral dissertation is specifically building a bridge between two unique disciplines of education and accounting. It does not follow the traditional route of earning accounting doctoral degree through resident, full time, quantitative driven investigations. The objective of this doctoral study is to attain expert level knowledge of educational discourse and literature and to amalgamate this expertise within the fold of accounting domain. It is important to train academics with prior understanding of accounting concepts and framework adding advanced level knowledge of the education field – to help in the creation, design and incorporation of research based instructional strategies in accounting classes. These specific research endeavours will help to create pedagogical expertise in the accounting discipline. This category of accounting academics will bring a different kind of expertise in the area of pedagogy, curriculum innovation, improvement of student learning, technology mindfulness and can help strengthen the accounting professoriate. This is an important trajectory that needs to be sustained within accounting academia so as to foster effective teaching and corresponding learning in accounting classes.

Recommendation 3: Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission (Behn et al., 2012, p. 33).

Recommendation three of the Pathway Commission (2012) states that teaching is not a valued part of the professoriate and this is evident in many disciplines. However, the report asks

for teaching to be included in “cost-benefit discussions” (p. 34) and should be considered a valued part of the professoriate. The report goes on to recommend that, “teaching excellence must be built into faculty development plans, reward systems, post-tenure review, and other recognitions and incentives” (p. 34). The Pathway Commission Report (2012) also emphasises that promotion and tenure processes should be linked to continuous quality accounting teaching and innovative curriculum development. The Pathway Commission Report (2012) also reiterates that universities should define directed policies to provide a safe avenue for high-quality teaching to grow and strengthen. In effect, this doctoral study implies that scholarship of teaching and learning research initiatives will help to develop research-informed and evidenced-based instructional strategies that will foster and grow high-quality teaching in the accounting discipline. Chapter one had touched upon the recommendations three of pathway commission and it was this recommendation that had allowed the germination of this doctoral study.

Recommendation 4: Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum (Behn et al., 2012, p. 36).

Recommendation four is very pertinent to this particular doctoral study. The fourth recommendation addresses the need to design investigations to create a sophisticated accounting body of knowledge that helps to peak interest of students and create a collaborative environment between practioners and accounting academics. To achieve this goal, recommendation four states to formulate a cross-section of practioners including accounting academics and other learned professionals from diverse disciplinary backgrounds to help in defining the accounting body of knowledge. Recommendation four also states to develop signature pedagogy or host of signature pedagogies to foster effective learning amongst students. In addition, mapping of the accounting

body of knowledge to Bloom's Taxonomy or other related performance measures is another stated objective of recommendation four. Recommendation four discusses the need to revamp the accounting curriculum especially the first course in accounting to introduce the world of accounting to first time students in significant ways. These initiatives would encourage bright young students to enter the field of accounting. Recommendation four states to introduce technological and graphical maps in the accounting discipline. It also states to work closely with organization such as Association to Advance Collegiate Schools of Business (AACSB) to make respective changes in curricular and pedagogical knowledge to reflect in the accounting accreditation standards. These and host of other recommendations are discussed in detail and recommendation four ends by stating the need to develop faculty professional development programs in the accounting discipline to achieve the above stated objectives.

It is imperative to understand that the commission report is emphasising the need to develop a sophisticated body of knowledge in the accounting domain. To answer this call, if this recommendation is viewed through education lenses, then it would lead to threshold concepts. Threshold concepts are latest research in education domain. Threshold concepts allow for the identification of difficult course content. Accounting curriculum can be revamped or redesigned after this new-found knowledge is investigated. Instructional strategies which are research-informed and evidence-backed can be formulated to help train students to reach deep learning of accounting topics. This will help create the stated body of accounting knowledge and will sustain the interest of future accounting students.

Recommendation 5: Improve the ability to attract high-potential, diverse entrants into the profession (Behn et al., 2012, p. 39).

Recommendation five discusses different strategies and protocols to be put in place to attract high-potential and diverse entrants into the accounting profession. Recommendation five of the pathway commission speaks of formulating advanced accounting learner courses to be introduced in high-school describing the first course of accounting and also depicting the variety of professions that can be entered when pursuing an accounting degree. Recommendation five concentrates its effort to engage with the brightest minds into the accounting profession through, “shadowing” (p. 40), different accounting careers prospects etc. A more elaborate discussion of recommendation five is not pursued since it is out of scope of this particular doctoral study.

Recommendation 6: Create mechanisms for collecting, analysing, and disseminating information about the current and future markets for accounting professionals and accounting faculty (Behn et al., 2012, p. 42).

The Pathway Commission (2012) recommends that, “a mechanism needs to be established that can gather data on future demand in terms of the numbers of accounting professionals, their role in the profession, the faculty that will be needed to educate these professionals, and the skill sets that these accounting professionals will need to perform effectively” (p. 42). Recommendation six goes on to discuss measures to be put into place to populate databases that hold information regarding the different foci groups of accounting including accounting graduates, accounting academics, and high-school accounting faculty etc. This recommendation is also out of the scope of this particular doctoral dissertation work.

Recommendation 7: Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process (Behn et al., 2012, p. 43).

The Pathway Commission Report (2012) identifies that the previous reports have also recommended important problems of practice but what is missing is a concentrated effort to remedy the issue through a robust and sustained mechanism. Recommendation seven of the Pathway Commission report (2012) insists that there needs to be a culture of sustained effort to help ensure the above objectives are met and goals achieved. To this effect, other committees have been created and reports generated to help continue to improve the status of accounting in the professoriate. Individual task forces have been established for each of the seven recommendation which are specifically working towards achieving a few of the stated objectives, one at a time, within each recommendation. Significantly, many of these specific targeted reports have been published over the last six years after the completion of the Pathway Commission report (2012). It is also noteworthy to mention that all these task forces are run voluntarily over the years, who are trying to improve the status of accounting into a learned profession for present and future accounting generations to come.

In relation with the above, one of the first targeted steps was taken to establish, ‘the centre for advancing accounting education’ to fulfil objectives as listed in recommendation 3. Next a survey of support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs was completed in 2015 (Pathway Commission, 2015). This report stemmed from recommendation 3 and have been work in progress ever since. High-quality teaching in accounting was defined in the *survey of support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs* as:

High-quality teaching is primarily defined in terms of educational results (i.e., outcomes). High-quality teaching requires resource inputs; however, regardless of the magnitude of resources committed, the educational

experience cannot be considered successful if student learning outcomes are not achieved. Teaching and learning must be considered jointly in any effort to improve the quality of the educational process. We recognize that high-quality accounting education is a shared responsibility, involving institutional, faculty, and student obligations (The Pathway Commission, 2015, p. 7).

It is important to signal that a very underdeveloped definition of high-quality teaching is elaborated in the *survey of support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs*. It needs to be emphasised that *teaching* has a lot of breadth and depth that have been added to the primary function of teaching over the years through constant debate, critique, and discussion. The definition of high-quality teaching encompasses the need to define learning outcomes before class starts and to successfully measure that the learning outcome was achieved during the delivery of the course. This is a key step to ensure that teaching reaches the stage of high-quality teaching. However, the advanced literature surrounding scholarly teaching (*where instructional strategies are research-informed and evidence-backed through literature review, including peer collaboration and review*) as well as scholarship of teaching and learning (*where systematic dissemination of education related research pertaining to scholarly teaching to enhance student learning occurs in one's own class*) is completely absent and missing. High-quality teaching as defined in the accounting literature (in the above survey) can be stated to be synonyms terms with: good teaching; or effective teaching; or excellent teaching; or teaching excellence etc. It does not reach the second or third stage of teaching. Thus, a major gap is the urgent need to highlight the growth and rigorous measures added to the function of quality teaching to propel it to the stage of scholarly teaching

and ultimately, to the level of scholarship of teaching and learning, where research on teaching is done systematically and rigorously on a continuous basis in accounting classes in business schools. This is the need of the hour.

A few other reports pertaining the other recommendation are mentioned below in brief. First, another effort towards creating an examination of, ‘non-traditional doctoral-education’ was completed in 2014. This report was the outcome of recommendation two in the Pathway Commission Report (2012). In, ‘pursuit of accounting curricula of the future’ was also completed in November 2015. This report answers objectives as stated in recommendation four. Recommendation one delved in the areas of actively involving professional accountants to be a part of the professoriate. To advance this objective the following report was published in June 2014, ‘how integrating professionally oriented faculty enhances an institution’s mission’. Hence, it can be stated that minor, achievable tasks were identified within each recommendation; a task force was established to help fulfil those objectives and furthering the agenda of improvement of accounting has been pursued, constantly. These concentrated steps that has been taken systematically, has allowed the work of the Pathway Commission Report (2012) to become more meaningful and significant.

Summary

The findings of this study revealed that lack of reward in the tenure system was a major impediment for the growth of scholarship in this area amongst the fourteen participating accounting academics. It was further concluded that limited merit was accorded to scholarship of teaching and learning research initiative resulting in limited teaching awards, tenure, or promotion. Appendix M is attached showcasing the general criteria addressing tenure and promotion policies at the research participant’s universities. Furthermore, to mitigate these

findings and subsequently elevate the status of scholarship of teaching and learning research initiative in the accounting domain, it was imperative to revisit and remind of the standardization process that are required for AACSB accreditation of accounting programs in business schools. Similarly, it was also important to note the recommendations described by the Pathway Commission report (2012) and see how they both are trying to elevate the status of accounting into a learned profession. There are many barriers that have to be systematically addressed to help improve the status of accounting.

Stout (2018) stated that, “institutions whose mission statements include a commitment to educational excellence, innovation, etc., should make a more concerted effort to promote and reward teaching-related and curricular-related scholarship” (p. 76). It is only with a collective effort from higher education leadership including the deans and accounting department chairs that a positive change be brought in the field of accounting in the area of educational research. In effect, if deans and department heads of business schools actively deem well designed, rigorous and valid educational research projects to have the same value as the traditional disciplinary area of accounting scholarship, it would help propel the growth of this genre of research investigations.

To further the above point, AACSB has generally classified academics working in departments in the loose classification as follows: (a) scholarly academics; (b) practice academics; (c) scholarly practitioners; (d) instructional practitioner. These classifications are agile and can be adapted to the needs and requirement of the department. The accounting faculty classification are just guidelines and must be adapted to the need and context of each unique business schools. Appendix K is attached showcasing standard 15 of the 2018 Eligibility Procedures and Accreditation Standards for Business Accreditation explaining the above the

classification. Scholarly academics (SA) are referred to as academics who have completed a research doctoral degree within last five years of their employment. Practice academics (PA) are also doctoral degree holders but have progressed from this area to build bridges and sustain professional engagement, consulting, and practice outside of academia. Instructional Practitioners (IP) are newly hired professional accountants bringing with them, their wealth of accounting experience to classes. Finally, scholarly practitioners (SP) are professional accountants who augment, “substantive scholarly activities in their fields of teaching” (p. 43).

Generally, accounting departments have created two streams to cater to different sets of unique qualifications. Traditional accounting doctoral degree holder furthering research in accountancy are hired as a research stream faculty while professional accountants having significant work-experience are hired as teaching stream faculty (Ellis, 2017). Notably, professional accountants rarely have any formal teaching training or any pedagogical preparedness in handling accounting classes, but are still classified as teaching stream academics in business school.

This doctoral inquiry calls for viewing pedagogical experts in teaching and learning as an important and significant part of the accounting professoriate, in combination with the other two important legs: (a) scholarly academics, that is: terminal accounting doctoral degree holder expanding research in traditional areas of accounting; and (b) professional accountants sharing their indepth work experience with accounting students. The combination of each of these three uniquely positioned accounting academics bring wealth of experience and knowledge to students at business schools. This doctoral inquiry states that accounting academics should be viewed in three unique and specific classification, to foster the growth of rigorous and important work of teaching and learning in business schools. Ultimately, the aim of this doctoral study is to provide

equivalency to teaching and learning doctoral degree holders within accounting scholarship (Callahan, 2018). The value of education-related research work in accounting cannot be negated (Apostolou et al., 2013). This area of expertise also needs to be respected and deemed worthy of tenure, reward, and promotions in business school. This is the first recommendation of this doctoral study.

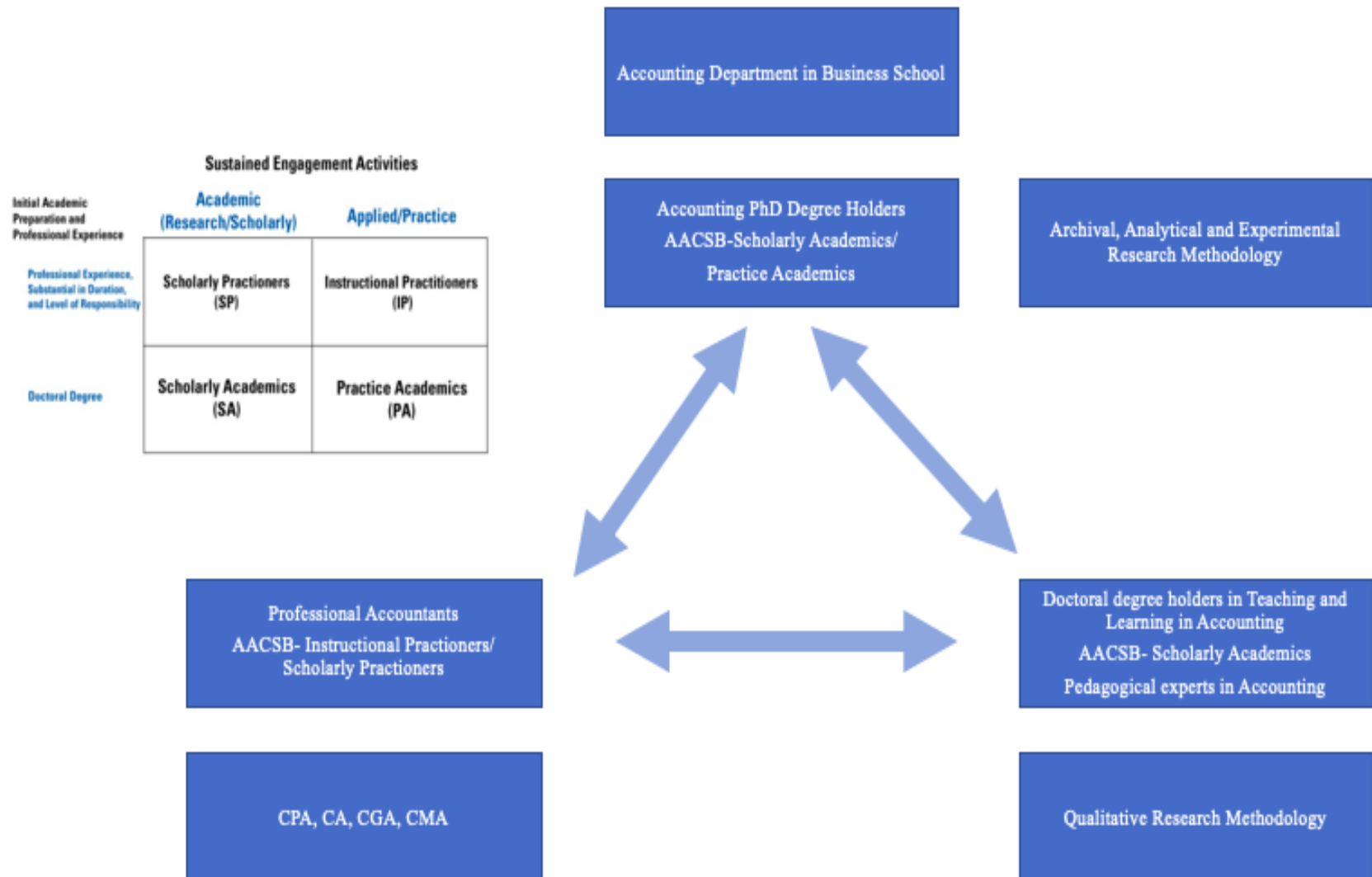
Few business schools have applied the above model for its tenure process. The 2018 American Accounting Association Research Relevance Task Force: Recommendations reported the following:

Harvard Business school attempts to motivate scholarship that has an impact on practice by defining three audiences for a faculty member's work: researchers, educators, and practitioners. Harvard's criteria for promotion to tenure require that a candidate's work demonstrate leadership, a major substantial impact, on one of the three audiences, and a significant impact on a second audience. A candidate cannot be promoted to tenure purely on the research dimension (Dechow et al., 2018, p. 10).

The above tenure criteria as described at Harvard Business School is a small glimpse of hope that other business schools may follow suit and view accounting academic classification in these three unique categories as: (a) researchers representing terminal accounting doctoral degree holders expanding research in traditional areas; (b) educators signalling teaching and learning experts moving towards curriculum redesign, pedagogical experts and technological innovations; and (c) practitioners representing professional accountants, bringing their wealth of experience into the classroom. Keeping in mind, diverse enrolment of student population and hefty tuition

charged for their undergraduate and graduate degree, it is important to inculcate teaching and learning experts, even in accounting departments more significantly in business school so that Scholarship of teaching and learning research endeavours can prosper. A significant need to conduct research on accounting teaching should be a mandated call to all accounting departments in business schools keeping in view the Pathway Commission Report (2012) as well as the clear indication of teaching and learning experts as described repeatedly in the AACSB accounting accreditation standards. Scholarship of teaching and learning will allow for research-informed, evidence-backed, efficient, and effective instructional strategies to be used in accounting classes to augment deep learning in student community. Figure 5-3. helps to portray the amalgamation of the AACSB standards and its implication with in this doctoral study. The preceding arguments help to identify the importance and relevance of scholarship of teaching and learning related research initiative in accounting disciplines. In conclusion, there needs to be a national mandate to inculcate scholarship of teaching and learning in business schools.

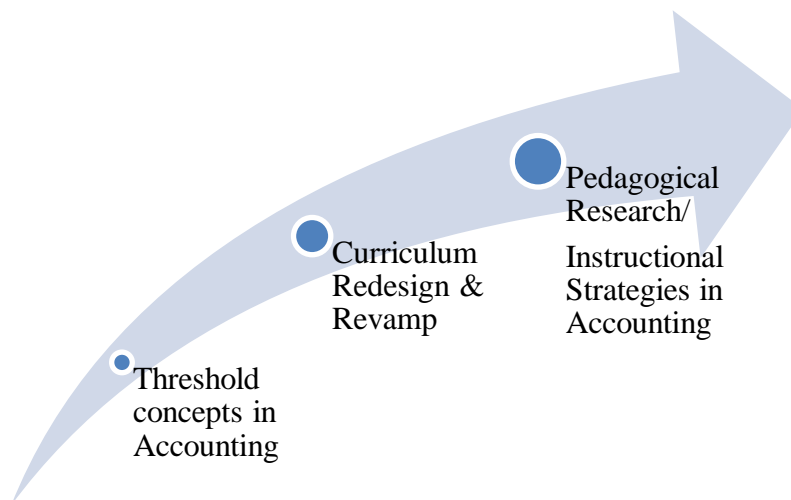
Figure 5-3: Amalgamation of Academics Qualification (AACSB Standards) & its Implication with in this Doctoral Inquiry



Threshold Concepts and Pedagogical Research in Accounting

The second recommendation of this study addressed research question two which revolved around instructional strategies used by accounting academics in their classes. Half of the participants spoke about the instructional strategies used in classes as wisdom of practice, i.e., strategies which have been learnt over time, without being evidence-backed or research-informed. The majority of the participants oscillated between wisdom of practice ($n = 6$), quality teaching ($n = 3$) and scholarly teaching ($n = 2$). The findings elucidate that a more rigorous look needs to be taken with respect to instructional strategies used in class to augment deep learning of accounting concepts. But before taking concerted steps to improve instructional strategies in accounting classes, threshold concepts needs to be explored and identified and further investigation should be completed within this trajectory.

Figure 5-4: Threshold Concepts and Pedagogical Research in Accounting Discipline



Threshold concepts are a relatively new development in the field of educational research. Threshold concepts were borne out of recent research endeavours conducted by three universities in United Kingdom from 2001-2005 (www.etl.tla.ed.ac.uk). Enhancing Teaching-Learning

Environments (ETL) in undergraduate courses was designed to investigate, “quality of student learning and how it is influenced, not just by teaching and assessment, but by the whole-teaching-learning environment” (p. 1). The objective of this collaborative research project was to augment student learning in the post-secondary context. The results of this endeavour led to the development of four conceptual framework: (a) teaching- learning environment; (b) constructive alignment; (c) ways of thinking and practicing in the subject; and (d) troublesome knowledge and threshold concepts.

Troublesome knowledge and threshold concepts were developed by Meyer and Land (2003, 2005, 2006). Threshold concepts have been described as “akin to a portal, opening up a new and previously inaccessible way of thinking about something” (p. 1). This genre of research is still expanding and new knowledge is created on a regular basis. Different disciplines have shown interest in threshold concepts and research investigation are designed to see what threshold concepts can look like in their particular disciplines.

As a starting point, threshold concepts have five interrelated attributes or characteristic as described by Meyer and Land (2003). They are transformative, probably irreversible, integrative, often but not always bounded and possibly troublesome. Recently, three other characteristics have been added to the above five to make a total of eight distinct characteristics that demarcate threshold concepts. Discursive, reconstitutive, and liminal (Flanagan, 2013 as cited in Webb, 2015) are the three additional definitional attributes contributing to threshold concepts. Threshold concepts are those particularly difficult concepts, what Perkins (1999 as cited in Meyer & Land, 2003, p. 1) describes as “troublesome knowledge – knowledge that is conceptually difficult, counter-intuitive or alien”.

Since, half of the participating accounting academics mentioned that the instructional strategies used in classes is wisdom of practice, it is important to signal that further research should be undertaken in the area of threshold concept. Threshold concepts helps to identify difficult accounting concepts. Next, investigations in this area would lead to curriculum redesign and further investigations can specifically look at research-informed strategies to enhance classroom teaching.

A quick scan of literature revealed that only one doctoral research project exploring threshold concepts in the accounting discipline has been completed in 2016 at an Australian University (Magdziarz, 2016). The threshold concepts that were identified belonged to the first financial accounting course of the curriculum (financial accounting stream). Three themes were identified: (a) accrual concept; (b) double entry system; (c) ways of thinking and practicing.

Further research exploring threshold concepts in each of the other subjects within accounting domain, such as management accounting/cost accounting, taxation, information systems, auditing and so on, will make for beneficial research endeavours. It is important to remember that the fourth recommendation of the Pathway Commission (2012) also suggests bringing together the “broad accounting community to develop a shared vision for a body of knowledge that can serve as the foundation for varied curriculum models” (Pathway Commission, 2012, p. 36). The *body of knowledge* that the Pathway Commission (2012) is describing here can be translated into threshold concepts of the education field. The Pathway Commission (2012) goes on to prescribe that the development of teaching and learning should be encouraged so as to, “sustain a vibrant, engaging accounting curriculum” (p. 37). Investigations in threshold concepts will allow to identify unique, troublesome knowledge of the accounting curriculum. In depth, research endeavours in this area would allow the revision of the accounting

curriculum. Finally, specific instructional strategies can be formulated through systematic research initiatives, keeping in mind the troublesome and threshold concepts that were earlier investigated. These concerted research investigations will help to foster research on accounting teaching and can be classified as scholarship of teaching and learning related research initiatives. In effect, threshold concepts would allow for identification of difficult accounting concepts, leading to a revamp of accounting curriculum, which in turn would allow for research-informed, evidence-based, efficient, and effective pedagogy to be formulated in the accounting discipline.

Summary

The importance of threshold concepts cannot be understated. Threshold concepts and pedagogical research are the second recommendation of this study. Threshold concepts help to elucidate the exact nature of what the students should learn in a particular discipline to enhance understating of the subject. Threshold concepts can allow accounting academics to become critically aware of difficult subject matter in accounting and design appropriate instructional strategies that can help foster learning in those areas. Threshold concepts can develop and further improve or revamp the curriculum of the accounting degree. Identifying threshold concepts is the first step in curriculum enhancement or redesign. Systematic investigation in Threshold concepts are the second recommendation of this doctoral study. Furthermore, accounting academics can continue pedagogical research after having narrowed down the key threshold concepts in accounting and improve the accounting curriculum. These specific steps can guide, understanding in the minds of the students, which can be foster deep learning in accounting classes. Finally, we turn towards the final theme of this study.

Advocacy for Institutional Teaching Professional Development Programs

The final recommendation generated in this qualitative case study analysis was advocacy for institutional teaching professional programs, in response to lack of educational training and limited engagement in professional development program amongst accounting academics. One of the major findings of this study was amongst the small percentage of accounting academics who are keen to support excellent teaching and learning in their classes are not able to sustain these lofty goals, as they are not familiar with the paradigms, methodology, and method of educational researchers. To mitigate this reality, it is important to design institutional teaching professional programs that would serve two purposes: (a) to allow accounting academics to become familiar with research endeavours in educational disciplines including scholarship of teaching and learning related research initiatives; (b) another objective would be to pedagogically train accounting academics in best practices of how to create conducive deep learning environments.

Multiple authors support the above objective to introduce and familiarise educational research to academics (Kanuka, 2011; Svinicki, 2012; Webb, 2015). It is important to remind that researchers have expert level knowledge in their particular domains, however to conduct scholarship of teaching and related research endeavour requires specific training that needs to be nurtured. In addition, to foster deep understanding of educational concepts in classes, also requires proficiency in educational research. To this effect, it is important to promote formal teacher professional development programs that help to sustain both familiarity with scholarship of teaching and learning research endeavours as well as pedagogical training to have highly qualified accounting academics working amongst our midst, in the post-secondary sector.

Encouragement of institutional teaching professional programs would allow for communities of practice to develop and grow. Communities of practice can be described as “groups of people who share a concern, a set of problems, or a passion about a topic, and who deepen their knowledge and expertise in this area by interacting on an ongoing basis” (Wenger, McDermott, & Snyder, 2002, p. 2). Accordingly, a community of practice “is not merely instrumental for their work. It also accrues in the personal satisfaction of knowing colleagues who understand each other’s perspectives and of belonging to an interesting group of people” (Wenger et al., 2002, p. 5). “Over time, they develop a unique perspective on their topic as well as a body of common knowledge, practices, and approaches” (Hubball et al., 2010, p. 29). Thus, institutional teacher professional development programs would allow for the germination of communities of practice that would allow sustained research activities in the area of scholarship of teaching and learning and also include pedagogical preparedness of accounting academics to flourish and grow. This group of pedagogical experts in the accounting domain can share expertise in areas of curriculum, technology, instructional strategies/ tools, and intervention to foster deep learning in accounting classes. The other two positioned accounting academics who are doctoral degree holders in traditional area of accounting as well as professional accountant, also bring unique and diverse strength to the accounting professoriate. Each of these particular roles of accounting academics add to the depth and knowledge of accounting students.

Summary

Both, the encouragement of the standardized institutional teacher professional development programs as well as the creation of communities of practice, would allow accounting academics to take small steps towards being more pedagogically prepared for classes. Formal teacher professional development programs, with purposefully designed curriculum

would introduce key literature, methodology, methods, and paradigm of educational research and would further introduce particular attributes of scholarship of teaching and learning to accounting academics. Formal teacher professional development programs would allow communities of practice to grow and prosper in higher education sector. In fact, if formal teacher professional development programs are organized by universities: this would add the much-needed validity and weightage to this genre of research, that needs to be nurtured for future growth. Ultimately, institutional support would mean that the culture and higher-leadership are open to research on teaching to produce rigorous results at post-secondary institutions.

Chapter Summary

The three recommendations of this doctoral study uncovered the perspectives of accounting academics with respect to engagement in scholarship of teaching and learning research initiatives. To help situate the recommendations, a broader look at the distinct paradigm that make up the educational landscape was presented. Summary of the key findings of the participants was also articulated. One major gap in the literature was highlighted. The *survey of support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs* (Pathway Commission, 2015), in response to recommendation three of the Pathway Commission Report (2012) presented an under-developed definition of high-quality teaching in accounting discipline. Discussions surrounding scholarly teaching (*where instructional strategies are research-informed and evidence-backed through literature review, including peer collaboration and review*) as well as scholarship of teaching and learning (*where systematic dissemination of education related research pertaining to scholarly teaching to enhance student learning occurs in one's own class*) was completely absent and missing. Journal publications and conference presentation at national and international locations would need to be

pursued to advocate high-quality teaching to reach the next stage of scholarly teaching and moving on to scholarship of teaching and learning.

Furthermore, the Pathway Commission report (2012) and the linkage to AACSB accounting accreditation standards helped to signify the importance of conducting research on accounting teaching. It is important to mention that accounting academics can be divided into three broad categories, each representing and bringing unique strengths into academia. (a) terminal accounting doctoral degree holders furthering the agenda of traditional research in accounting; (b) professional accountants bringing their wealth of experiences into the class; and (c) finally, teaching and learning experts bringing pedagogical proficiency into accounting professoriate. This doctoral study is ultimately, aiming to provide currency and equivalency to pedagogical experts in the accounting discipline who have proficient knowledge of educational research and in extension of scholarship of teaching and learning research endeavours. This is the first recommendation of this study to inculcate a national mandate to instil scholarship of teaching and learning research cultures in universities.

The second theme discussed threshold concepts in accounting. Threshold concepts would help elucidate the exact nature of what the students should learn, consequently revamping the accounting curriculum and enhancing deep learning of the subject. This new-found body of knowledge would allow for the development of research-informed, evidence-backed, efficient, and effective instructional strategies to help deep learning of the subject. Threshold concepts and pedagogical research are the second recommendations of this study.

Finally, the third theme was to advocate institutional teaching professional development programs to augment familiarity with pedagogical repertoire that can be implemented in classes and educational research can be mastered. Advocacy of institutional teacher professional

development programs is the third recommendation of this doctoral study. These are the three unique recommendations of this doctoral inquiry.

Chapter 6 - Conclusion

The purpose of this qualitative case study was to explore the perceptions of accounting academics engagement in scholarship of teaching and learning activities to ascertain if there are any changes in instructional strategies used in classes, any motivation to attend professional development programs and linking teaching awards, promotion, and tenure to scholarship of teaching and learning. The overarching research question that guided this doctoral dissertation was: what are the accounting academics' perceptions of factors which have influenced their engagement in scholarship of teaching and learning activities? Case study as described by Merriam (2009) was adopted as the methodology underpinning this doctoral research. The phenomenon under investigation was the perception of accounting academics engagement in scholarship of teaching and learning.

Three recommendations as identified in chapter 5, helped to uncover the perspectives of accounting academics engagement with scholarship of teaching and learning research initiatives. Both the AACSB accounting accreditation standards and Pathway Commission report (2012) helped set the stage for the importance of this genre of research on accounting teaching. The three recommendations are as follows. First, the study proposes that accounting academics should be aligned with any of the three academic classifications: (a) accounting doctoral degree holders completing disciplinary specific research; (b) professional practitioners; and (c) doctoral degree holders in teaching and learning referred as pedagogical experts. Secondly, investigation in threshold concepts would allow for identification of difficult accounting concepts. Further, investigation could help revamp the accounting curriculum and specifically formulate research-informed, evidence-based, efficient, and effective instructional strategies to foster deep learning of the subject. Finally, advocating of institutional teacher professional development program

would augment mastery of pedagogy including educational research and would allow creation of proficient teaching and learning experts in the accounting discipline. It is customary to discuss suggestion for future studies at the end of the thesis. However, this chapter will start by expanding on future studies that will advance and add to body of knowledge in accounting. The chapter will end by observing the implication of Scholarship of teaching and learning research culture considering the suggestion for future studies made in this doctoral inquiry.

Suggestions for Future Studies

The findings of this study helped to answer the research question posed within this doctoral study. The three recommendations of this doctoral study are as follows: (a) national mandate to inculcate culture scholarship on teaching and learning in accounting discipline; (b) threshold concepts and pedagogical research in accounting discipline; (c) advocacy for institutional teaching professional development programs. Future direction for research work can follow these three specific trajectories. Table 6-1. identifies the trajectory of research endeavours that needs to be completed to help build upon the work of this doctoral inquiry. The research purpose of each study is also elucidated. Detailed discussion will be completed under implications of scholarship of teaching and learning culture in universities considering the suggested future studies.

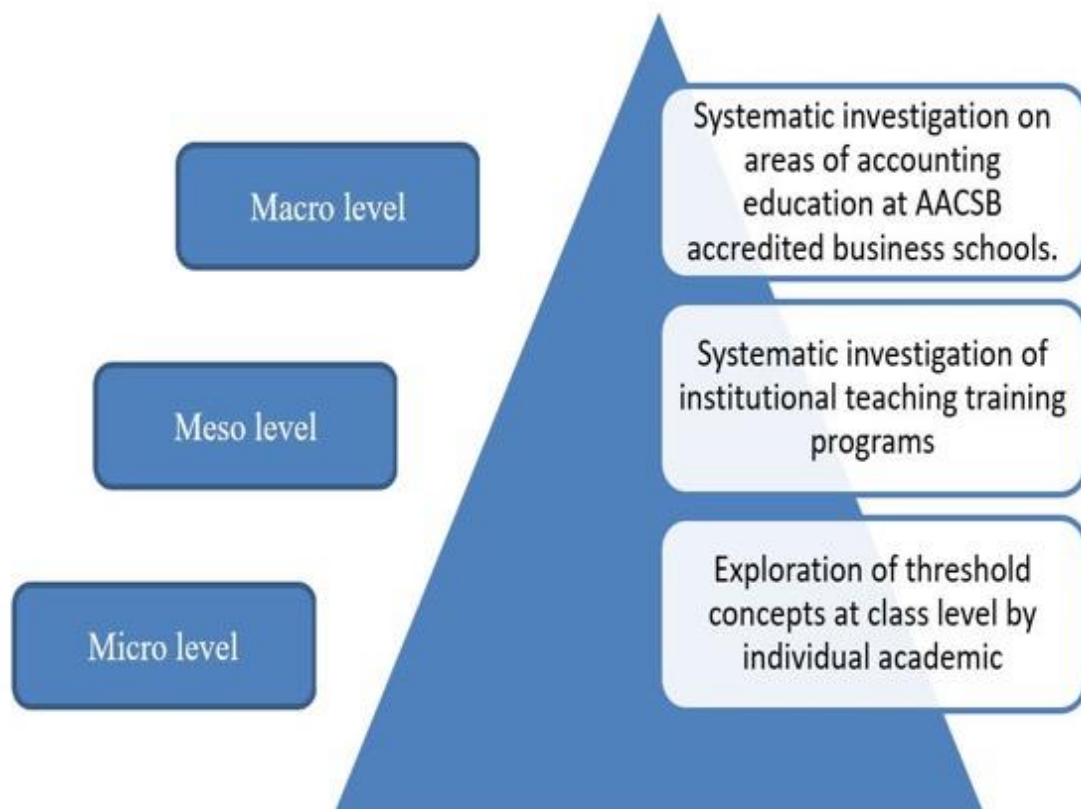
Table 6-1: Suggestions for Future Studies

	Recommendations of this Doctoral Study	Suggestion for Future Studies- Explanations	Suggestion for Future Studies- Research Purpose
1.	National Mandate to Inculcate Culture of Scholarship on Teaching and Learning in Accounting Discipline	Systematic investigation on what is considered as intellectual contributions in the area of accounting education at AACSB accredited business schools. Specifically, evaluate policies and procedures of what is considered as teaching effectiveness according to standard 12 of the AACSB accounting accreditation standards.	This study will evaluate what is considered as effective teaching to foster new understandings/insights of teaching content and methods that impact teaching/or pedagogy of business.
2.	Threshold Concepts and Pedagogical Research in Accounting Discipline	Exploration of threshold concepts in financial accounting, management accounting, taxation, information systems and auditing.	This study will allow for identification of threshold concepts in each accounting subject, allowing for curriculum revamp. Further studies can be designed to identify research-backed instructional strategies to augment deep learning in accounting classes of those specific topics.
3.	Advocacy for Institutional Teaching Professional Development Program	Systematic investigation in Ontario business schools of the development and deployment of institutional teaching professional development programs.	The systematic study can allow for introduction of educational research and SoTL literature and discourse to business school academics.

In effect, the above future recommendation can also be aligned with the following three major levels of organisation: the micro-; the meso-; and the macro-level as developed from the work of Poole and Simmons (2013). Each of the future recommendations falls in perfect

alignment with micro alignment of individual section/individual accounting academic to discern threshold concepts, and precisely formulate research-informed, evidence-backed instructional strategies in accounting classes. At the meso-level, accounting academics can systematically investigate teacher professional development programs at departmental level at different business schools across Ontario. Finally, at the macro-level, systematic investigation on what is considered as intellectual contributions in accounting education at AACSB accredited business schools can be systematically investigated. Figure 6-1. helps to capture the three levels of organisation, clearly. Next, the implication of high-quality scholarship of teaching and learning culture will be addressed considering the suggestion for future studies.

Figure 6-1: Micro-, Meso-, Macro-level Suggestion for Future Studies



Suggestion for Future Studies in Light of High-Quality SoTL Initiatives

The three recommendations of this study are as follows: (a) a national mandate is needed to inculcate culture of scholarship on teaching and learning in accounting discipline; (b) threshold concepts and pedagogical research is needed in the accounting discipline; and (c) advocacy for institutional teaching professional development programs is required.

One of the continued criticisms of educational research is the over use of anecdotal data rather than rigorously designed valid study leading to conclusive evidence which imparts and build on previous body of knowledge (Kanuka, 2011). To discern, as to what constitutes a rigorous body of knowledge, it was important to establish the tenets of a good educational research study and how it intertwines with scholarship of teaching and learning related research investigations. Chapter 2 discussed in detail the six principles of scholarship work by Glassick et al., (1997). They are as follows: (a) clear goals; (b) adequate preparations; (c) appropriate methods; (d) significant results; (e) effective presentation; and (f) reflective critique. Teaching to be designated as a scholarship endeavour needs to conform with the above six principles.

High-quality teaching as defined in the *survey of support for teaching, recognition of high-quality teaching and use of teaching portfolios in accounting programs* (Pathway Commission, 2015) simply speaks about the importance of learning objectives to be established, prior to teaching classes. However, the other five principles as described by Glassick et al., (1997) i.e., (b) adequate preparations; (c) appropriate methods; (d) significant results; (e) effective presentation; and (f) reflective critique are missing from accounting education literature. This gap in the accounting education literature needs to be addressed through dissemination of information pertaining to quality teaching, scholarly teaching and scholarship of

teaching and learning in journal publications and national and international conference presentation.

Building on the above, Felton (2013) also developed five principles of high-quality scholarship of teaching and learning. They are: (a) inquiry focus on student learning; (b) grounded in context; (c) methodologically sound; (d) conducted in partnership with students; and (e) appropriately public. The above commentary states the exact ingredients to follow for teaching to be classified as a scholarship activity.

In light of the above principles, the first recommendation is to systematically investigate AACSB accredited accounting programs and elucidate what is considered as rigorous accounting education research publications within Ontario universities. Specifically, the investigation should stem from standard 12 of the AACSB accounting accreditation standards that deals with ‘Teaching Effectiveness’. Standard 12 i.e., Teaching Effectiveness speaks about the basis of judgement for, “systematic process for evaluating quality teaching..., development activities focused on teaching effectiveness..., and academics preparation to teach diverse students including usage of differential pedagogies” (AACSB International – The Association to Advance Collegiate Schools of Business, 2018, p. 39) to enhance classroom teachings.

Since the accounting accreditation standards specifically award points for academics who work within scholarly teaching and learning in the accounting discipline, it is important to study the exact research criteria that are required for promotion, tenure, and teaching awards in accounting departments facilitating the above requirement. Furthermore, it is also important to interview higher-education leadership, including deans and accounting department chairs, who would help distinguish between what is considered worthwhile research in the accounting departments. Thus, the national mandate to inculcate research on accounting teaching has to be

followed up with systematic investigation in Ontario universities looking at the exact research criteria that make up for tenure and promotion process within accounting departments across Ontario. How are faculty classification applied within AACSB accredited business schools? Secondly, is there an acceptable list of research journals that researchers have to publish in to be ensured tenure, promotion, and teaching award? These should make for a worthwhile future research project.

The second recommendation of this study looked at threshold concepts and pedagogical research in the accounting discipline. Future research should design investigations to explore threshold concepts in other accounting areas including financial accounting, management accounting, taxation, information systems and auditing. Investigation in threshold concepts would allow for identification of difficult accounting concepts. Furthermore, investigation could help revamp the accounting curriculum and specifically formulate research-backed, evidence-informed, efficient, and effective instructional strategies to foster deep learning of the subject. These research endeavours would allow to identify troublesome knowledge as viewed by students. Student's inputs would be of necessary to discern areas of troublesome knowledge in accounting discipline. All the fundamentals principles of good practice in scholarship of teaching and learning (Felton, 2013) can easily be adopted to help complete this research endeavour particularly, the fourth principle of students as partners. This is the second trajectory that needs to be fostered so that rigorous body of knowledge can be developed.

Finally, the last finding of this study was to advocate institutional teacher professional development program to help foster educational research and build pedagogical repertoire amongst accounting academics. A systematic investigation of Ontario universities about the development and deployment of institutional teaching professional development programs in

business schools is required. A review of professional development as offered through centre of teaching and learning would help to set the stage for building on scholarship of teaching and learning research initiatives in post-secondary sector. The final section will elaborate the implication of this genre of research investigations in accounting discipline.

Implications of Scholarship of Teaching and Learning Research Cultures in Universities

AACSB faculty classification clearly divided accounting academics into three distinct categories, specifically one of them being: (a) teaching and learning experts. Similarly, Pathway Commission report (2012) also discussed in detail the need to reward and foster high-quality teaching in accounting discipline. In light of above discussions, three recommendations were generated: (a) national mandate to inculcate scholarship of teaching and learning in accounting discipline; (b) threshold concepts and pedagogical research; (c) advocacy for institutional teacher professional development programmes at universities. The above sequential narrative is grounded in the data collected which leads to final topic of the dissertation: the implication and importance of scholarship of teaching and learning research cultures in universities.

The premise on which the American Accounting Association, (2018) is built on states in their respective website that:

The diversity of our membership creates a fertile environment for collaboration and innovation. Collectively, we shape the future of accounting through teaching, research, and a powerful network, ensuring our position as thought leaders in accounting.

The above quote from the American Accounting Association's website (2018) fosters diversity of thought in the accounting domain. It calls for including rigorously designed work in

traditional area of accounting as well as education-oriented scholarship to promote a balanced growth within the accounting department in business schools including unique place for professional practitioners (Callahan, 2018). Ultimately, the aim of this doctoral work is to bring currency and equivalency in the area of teaching and learning in the accounting domain.

Consequently, two separate areas of research are promoted within each discipline and they are: (a) traditional disciplinary research; and (b) in teaching and learning. “Scholarship of teaching and learning takes scholarly approaches to teaching and learning to another level of methodological rigour” (Norton, 2009 as cited in Hubball et al., 2010, p. 118). Scholarship of teaching and learning is an upcoming area of research which is “literature-informed, theoretically grounded and methodologically rigorous” (Webb, 2015, p. 126). Scholarship of teaching and learning does research on teaching adding rigour and weightage to the task of teaching.

“Scholarship of teaching and learning seeks a transformation in the academy through its threefold agenda: (a) recognizing teaching as inquiry relevant to research; (b) recognizing the act of teaching as a public rather than private endeavour, and thus related to the formation of community or commons; and (c) recognizing teaching as a scholarly endeavour, and thus subject to peer review and evaluation” (McKinney, 2007; Huber & Hutchings, 2005; Huber & Morreale, 2002; Shulman, 2002; Bender and Gray, 1999; and Bass, 1999 as cited in Gilpin & Liston, 2009, p. 2). This will be elaborated further.

Scholarship of teaching and learning is a collaborative research initiative, that allows academics to willingly view their classrooms as the premise on which research can be conducted and students are the central stakeholders to allow for investigation on pedagogical and curricular to occur. Research on teaching and learning throws open the instructor and their course content,

active-learning pedagogy, sound assessment policies, examination strategies etc., and exposes their private world of classroom and his students to the world. Teaching becomes a public and community property (Huber & Hutchings, 2005). Scholarship of teaching and learning is a grassroots level movement allowing academics who always had more keen interest in teaching rather than disciplinary research, a valid avenue to convert their intuition, love, passion, and intrinsic motivation of teaching into a more scholarly approach by adopting scholarship of teaching and learning framework. Scholarship of teaching and learning is that framework which has created a new language composed of relevant theories, literature, methodology, method, and a tool-kit to discuss scholarly teaching. Scholarship of teaching and learning allows for creation of evidence of teaching that can be captured and disseminated amongst appropriate audiences- adding rigour and validity to teaching to be treated like a scholarship.

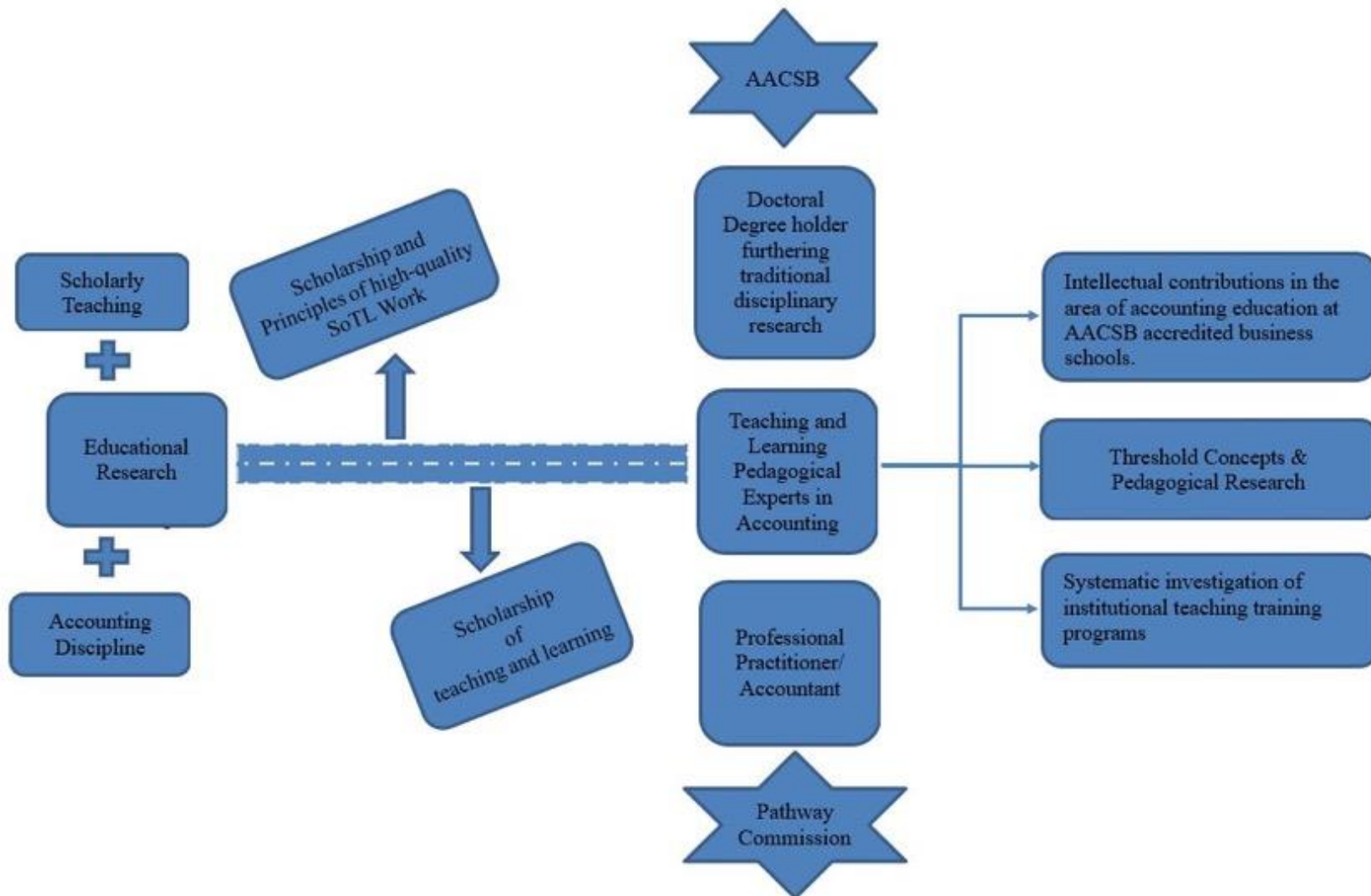
The aim of scholarship of teaching and learning initiatives is to be mindful, that students are our customers and we need to serve them well, by creating conducive environment for deep learning to occur. We should also be vigilant to allow for student-centred learning to flourish in classes and develop pedagogies that enhance active learning. Overall, academics who have a strong focus on teaching, find scholarship of teaching and learning to be a legitimate avenue to reroute their passion for teaching and care of students into more scholarly endeavour.

The big tent of scholarship of teaching and learning research (Chick, 2014; Huber & Hutchings, 2005) allows novice SoTL scholars to draw upon the collective wisdom of a local community (i.e., colleagues, departmental networks, faculty groups, institutional communities of practice), institutional resources (i.e., librarians, a centre for teaching and learning) or

pan-institutional organizations (i.e., STLHE, ISSoTL) when designing Scholarship of teaching and learning research (Webb, 2015, p. 123).

Specifically, this study does not want to convert traditional accounting scholars to switch to research on accounting teaching. However, the objective is to introduce and showcase that a valid and rigorous framework is available that views teaching as a scholarship. Universities may have two streams of academics working in the professoriate: (a) research stream; and (b) teaching stream. Research stream academics are terminal doctoral degree holders furthering research in traditional accounting discipline. Teaching stream academics are made up of professional accountants or practitioners having immense experience of the real-world, although, they do not have any formal background of teaching. It is imperative that a small but dedicated group of academics be introduced in the accounting professoriate who are experts in educational oriented scholarship furthering quality teaching and learning in the accounting discipline. This category of accounting academics would add intellectual contributions that can be recorded in AACSB accreditation accounting standards. This is necessary to keep pace with the diverse enrolments and excessive fees charged for undergraduate and graduate degrees in post-secondary context. “Ultimately, the scholarship of teaching is to inspire and educate future scholars about the cycle of teaching and learning” (McKinney, 2007). Figure 6-2. explores the bridge between education and accounting having passed through scholarship of teaching and learning led through attributes which makes teaching a scholarship. The last section of this dissertation will reflect on this journey.

Figure 6-2: Bridge Between Education to Accounting as Explored in this Doctoral Inquiry



Researcher's Reflection

As I started this doctoral journey, I had difficulty viewing problems through an educational lens. However, with timid steps, I started deep readings in the area of the scholarship of teaching and learning. I was fascinated with the literature and descriptions of signature pedagogies, the differences between quality teaching, scholarly teaching and scholarship of teaching and learning related instructional pedagogies. I dived deep and read extensively on the overviews of learning theories (e.g., www.emtech.net/learning_theories.htm.)

My first reaction was of excitement to place this new-found knowledge, in the previously acquired body of knowledge of accounting. As I end this dissertation, I believe I have reached a full circle. I have reviewed AACSB accounting accreditation standards and also Pathway Commission report (2012), which both highlight similar issues and calls for improving rewards in the tenure process for high-quality teaching. My study sits on a cross section of literature and discourse from educational landscape to accounting discipline.

My time in this program was spent requesting my professor to give the green signal for a quantitative project. It took a whole year and multitude of courses and discussions with different professors to convince me, of the importance and place for qualitative research. However, I should add that I would have never made similar progress had I undertaken a regular PhD in accounting degree because the focus would have been on empirical or analytical work, and the narrative for low status of qualitative research designed would have been embedded in my mind. As I complete my study, I am thankful for my professor to have remained firm and always pointed to the wealth of knowledge that can be derived while completing qualitative studies. This is significantly important because it adds in-depth insights for lack of research on teaching in the accounting discipline. It has been a pleasure to complete this study. I believe the journey has just

started. There are many more miles to travel to illuminate so many of the recurring problems faced by accounting educators, today. The road is less travelled. However, I believe the combination of accounting knowledge with an education degree has opened up my horizon and much benefit can be derived from this association. The need to have governance structures for scholarship of teaching and learning initiatives to grow and improve in universities, is one of the first targeted steps that will need to be implemented to make progress in this area.

Conclusion

The purpose of this qualitative case study was to explore the perception of accounting academics' engagement in the scholarship of teaching and learning activities. Scholarship of teaching and learning is the systematic dissemination of education related research pertaining to scholarly teaching in a particular discipline to enhance student learning in one's own classroom. Furthermore, this qualitative case study also examined if there have been any changes in instructional strategies used, motivation to attend professional development programs and linking teaching awards, promotion, and tenure to scholarship of teaching and learning.

This study, based on the semi-structured interviews of the accounting academics, suggested that the main reasons why the scholarship of teaching and learning was largely ignored by faculty members in the accounting programs at four Ontario universities is that:(a)while there was intrinsic motivation for teaching, there was none for studying the scholarship of teaching and learning; (b) opportunities for discussion and collaboration in the scholarship of teaching and learning spurred interest in this area; (c) the present tenure system negotiated between the various faculty associations and the university offers no rewards for the scholarship of teaching and learning; (d) there was a complete lack of training in educational research available to any of the academics members in the accounting field; (e) accounting academics employed "wisdom of

practice” to improve their teaching instead of the scholarship of teaching and learning and while some may be effective teachers, most would benefit by actual research on teaching results; (f) there were limited opportunities for professional development; and (g) someone engaging in the scholarship of teaching and learning would have only a limited impact on their earning a teaching award, promotion or tenure.

To alleviate this lack of scholarship in teaching and learning in the accounting profession the study suggests that three different kinds of university teachers might be recognized by accounting departments at Ontario universities: (a) those researchers who work in traditional accounting research areas; (b) teaching and learning experts who are knowledgeable about accounting but primarily occupied in improving and engaging in the scholarship of teaching and learning in the accounting areas as such; (c) practitioners representing professional accountants who bring their wealth of experiences into the classroom.

Another important suggestion that arose from this study is that investigation into threshold accounting concepts, or those concepts that are particularly difficult for students to grasp, should be engaged in. One needs to clearly identify such accounting concepts and concentrate efforts in producing related instructional strategies/pedagogy to improve learning of these particular concepts. This would lead to a reformulation of the accounting curriculum that could produce deep learning for the students through research informed and effective teaching strategies that concentrated on the threshold concepts.

Another conclusion of this study is that there ought to be institutional teacher professional development programs that would introduce the elements of educational research and scholarship of teaching and learning to all accounting academics.

And, finally, this study found that accounting education suffers from an underdeveloped definition of high-quality teaching. Moreover, scholarly teaching (where instructional strategies are research-informed through literature review, including peer collaboration and review) as well as scholarship of teaching and learning (where systematic investigation is used to create deep learning in one's own classroom) are completely absent. Thus, a major gap to be filled is the lack of concerted efforts to add rigour to the function of quality teaching in order to propel it to the stage of scholarly teaching and ultimately, to the level of scholarship of teaching and learning, where research on teaching is done systematically and on a continuous basis in accounting classes to create deep learning of the subject.

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APPENDIX A: INVITATION LETTER



WERKLUND SCHOOL OF EDUCATION

Graduate Division of Educational Research
2500 University Drive NW
Calgary, AB, Canada T2N 1N4
ucalgary.ca

May 01, 2018

Addressee name
Organization name
Address
City, Postal Code

Subject: Invitation Letter

Dear Dr.....:

This letter is an invitation to participate in a doctoral research project. My name is Sanobar Anjum and I am a Doctor of Education (EdD) scholar in the Department of Educational Research at University of Calgary working under Dr. Ian Winchester. As part of my requirements for completion of the EdD program, I have designed a study to gauge the status of Scholarship of teaching and learning in the Accounting discipline.

Before proceeding, a brief introduction. Previous to this, I was employed as an Accounting Instructor in the College of Business, in an American based university in the Middle east. I am interested in quality teaching but my investigation has revealed 'stagnation' in this important field of inquiry in Accounting Education Research (AER). Quality teaching progresses to Scholarly teaching when instructional strategies are research informed and evidence based including peer collaboration & review. Scholarly teaching progresses to Scholarship of teaching and learning when academics consciously design research studies where the end goal is to improve student learning in classes. The purpose of this case study is to explore the perceptions of accounting academics engagement in scholarship of teaching and learning. Furthermore, the aim is also to examine the academics' perspectives and the incentives provided by organizing professional development programs and linking teaching awards, promotion and tenure to Scholarship of teaching and learning.

I am writing to request your participation in this doctoral research project because of your involvement with accounting education research. Specifically, I would like to organize one-hour long semi-structured interview. In addition, submit any artefacts/document that document your involvement with Scholarship of teaching and learning. More information follows in the interview protocol. Tentatively, the interview would be held in the month of June/July/August/September 2018. The interview time, place and mode can be scheduled as per your convenience. I will be taking notes and using a digital audio recorder to record the interview. The discussion questions will be about your engagement with scholarship of

teaching and learning and its impact on your professional life. Attached to this letter is a detailed consent form, along with the discussion questions. It will apprise you of all details.

The study will be subject to approval of Conjoint Faculties Research Ethics Board of the University of Calgary. As such, I do not see any harm or predictable risks for participants in this research.

Please feel free to contact me at 647-262-XXXX or email me at sanobar.anjum@ucalgary.ca, If you have any questions. You may also contact my research supervisor, Dr. Ian Winchester at (403) 220-XXXX. Please complete the attached consent form to indicate your decision and return the form to me.

Thank you for considering this request. I am very excited about the possibility of learning more about your perspectives.

Sincerely,

Sanobar Anjum (ABD)
EdD in Leadership
Werklund School of Education
University of Calgary
+1 647 262 XXXX
sanobar.anjum@ucalgary.ca

APPENDIX B: INTERVIEW PROTOCOL



WERKLUND SCHOOL OF EDUCATION

Graduate Division of Educational Research
2500 University Drive NW
Calgary, AB, Canada T2N 1N4
ucalgary.ca

Research Project: The status of scholarship of teaching and learning in the Accounting discipline: A case study of academics' perspectives.

Time of Interview: _____

Date: _____

Place: _____

Interviewer: _____

Pseudonym: _____

Interviewee: _____

Position of Interviewee: _____

The following questions will be asked during the interview. Other questions asked during the interview by the principal investigator will be based on the participant's responses. All interviews will be recorded and transcribed by the principal investigator.

Following are the operational definition of variable terms as described in this doctoral research project.

Within this study, the scholarship of teaching and learning is defined as

- "Context diverse as reflection and inquiry on learning and teaching practices, strategies to enhance teaching and learning, curriculum development, the promotion of research-informed teaching, undergraduate research, and student engagement in disciplinary or Scholarship of teaching and learning research" (Fanghanel et al., 2015, p. 6).
- Scholarship of teaching and learning- is the systematic dissemination of education related research pertaining to scholarly teaching in a particular discipline to enhance student learning.
- Accounting education research- refers to systematic dissemination of education related research in the accounting discipline for fostering student learning.
- Education related research- investigation in the area of pedagogy, curriculum, faculty or students.
- Pedagogy/Instructional Approach/Instructional Strategies- the art of teaching students to enhance subject matter expertise.
- Professional Development Program- workshops organized by the university to facilitate or improve the teaching skills of academics.
- Quality Teaching- Academics were expected to teach well and create a conducive environment for deep learning amongst student. This is quality teaching.

- Scholarly Teaching- Quality teaching progresses to Scholarly teaching when instructional strategies are research informed and evidence based including peer collaboration & review.
- Scholarly teaching progresses to Scholarship of teaching and learning when academics consciously design research studies where the end goal is to improve student learning in classes.

Kindly find attached the following items that can be interpreted as engagement in scholarship of teaching and learning by accounting academics. Alternatively, any other items that you feel documents your involvement with SoTL can also be shared.

List of scholarly activities that can be interpreted as Scholarship of teaching and learning (McKinney, 2006).	
1.	Data-driven, classroom-based studies: i.e., formal research projects with appropriate statistical analysis, formal hypotheses and their testing, etc., employing either quantitative or qualitative methodologies;
2.	Reflective essays on teaching: integrative evaluations of other work, essays that challenge current teaching and learning principles and practices, as well as encourage experimentation in the classroom;
3.	Reviews of the pedagogic literature;
4.	Case studies of teaching and learning;
5.	Developing case studies or problem sets;
6.	Publication of any of the above (1 through 5) in peer-reviewed journals;
7.	Publication of any of the above (1 thorough 5) in peer-reviewed electronic databases;
8.	Formal presentation of any of the above (1 through 5) to peers within your academic unit or institution;
9.	Presentation of any of the above (1 through 5) at disciplinary, multi-disciplinary, regional, or national conferences;
10.	Developing a new course;
11.	Integrating technology into your teaching;
12.	Reflecting on course evaluations and making changes to your teaching based on those evaluations;
13.	Authoring a textbook or textbook chapter;
14.	Putting your lecture notes on power point.

Demographic Information- Please complete the following form.

1. Gender

a. Male b. Female

I would like to be referred with the following pseudonym- _____

2. Rank/Position of Faculty Member: _____

3. Department Affiliation: _____

4. Years Taught in Higher Education: _____

5. I am able to send the following artifacts/documents that reflect how the scholarship of teaching and learning has impacted my professional life in higher education. I will send them to the researcher via researcher's email [pseudonym].

Please redact all names and identifiers from this documentation prior to emailing it to the principal investigator.

APPENDIX C: INTERVIEW QUESTIONS

Research Question aligned with the interview questions for Accounting Academics

Research Question # 1 What factors do accounting academics perceive have influenced their engagement in scholarship of teaching and learning to publish in accounting education research?	Research Question # 2 What are accounting academics' perceptions of how the quality of instructional approaches have influenced by engaging in scholarship of teaching and learning activities?	Research Question # 3 What are accounting academics' perception of how their scholarship of teaching and learning has motivated in attending professional development program?	Research Question # 4 What are accounting academic's perception of how their scholarship of teaching and learning has impacted in earning promotion, tenure or teaching awards?
Interview Question # 1 When and how did you get involved in Scholarship of teaching and learning? Or Not?			
Interview Question # 2 What factors have influenced you to engage in Scholarship of teaching and learning activities? Or What factors have impeded your engagement in Scholarship of teaching and learning activities?	Interview Question # 4 Has the Scholarship of teaching and learning have any impact on your pedagogical or instructional strategies used in class? Would you classify the strategies that you use as quality teaching, scholarly teaching or SoTL induced strategies?	Interview Question # 6 How has your scholarship of teaching and learning propelled you to undertake any professional development in your university or otherwise?	Interview Question # 8 After completing your scholarship of teaching and learning, what benefits did you see after engaging in this work?
Interview Question # 3 Do you (consciously) think about balancing your Scholarship of teaching and learning work in the accounting discipline and disciplinary specific research? If	Interview Question # 5 If Scholarship of teaching and learning has an impact on your pedagogical practice, please enumerate them. Or If not, then how do you choose the	Interview Question # 7 Please give specific examples of professional development that you have engaged after your involvement with scholarship of teaching and learning? or Are there any specific areas of teaching that you	Interview Question # 9 What merit is accorded to Scholarship of teaching and learning in the accounting discipline for purposes of academic

so, what is your strategy?	instructional strategies to be used in class?	want to improve and are in a lookout for professional development?	assessment in your university?
<p style="text-align: center;">Interview Question # 10</p> <p>Is there anything else that you would like to add to our discussion about the scholarship of teaching and learning and how it has impacted your professional life?</p>			
<p style="text-align: center;">Interview Question # 11</p> <p>Is there anyone else that you know of, who has engaged in scholarship of teaching and learning in the accounting discipline, that I could speak to?</p>			

APPENDIX D: PURPOSE OF THE STUDY AND INFORMED CONSENT



WERKLUND SCHOOL OF EDUCATION

Graduate Division of Educational Research
2500 University Drive NW
Calgary, AB, Canada T2N 1N4
ucalgary.ca

Name of Researcher, Faculty, Department, Telephone & Email:

Sanobar Anjum, Research Scholar, Department of Educational Research, Werklund School of Education, 647-262-xxxx, sanobar.anjum@ucalgary.ca

Supervisor:

Dr. Ian Winchester, Professor, Faculty of Graduate Studies, Werklund School of Education, winchest@ucalgary.ca

Title of Project:

The status of scholarship of teaching and learning in the Accounting discipline: A case study of academics' perspectives.

Sponsor:

N/A

This consent form, a copy of which has been given to you, is only part of the process of informed consent. If you want more details about something mentioned here, or information not included here, you should feel free to ask. Please take the time to read this carefully and to understand any accompanying information.

The University of Calgary Conjoint Faculties Research Ethics Board has approved this research study.

Participation is completely voluntary and confidential. You are free to discontinue participation at any time during the study.

Purpose of the Study

The purpose of this case study is to explore the perceptions of accounting academics engagement in scholarship of teaching and learning activities. Scholarship of teaching and learning is the systematic dissemination of education related research pertaining to scholarly teaching in a particular discipline to enhance student learning. Furthermore, the aim of this qualitative case study is also to examine the academics' perspectives and the incentives provided by organising professional development programs and linking teaching awards, promotion and tenure to scholarship of teaching and learning.

What Will I Be Asked to Do?

You will be contacted by email to request participation in semi-structured interview. If you agree to participate, one-hour long interview will be conducted. The interviews will be digitally recorded and transcribed verbatim by the researcher and sent for review (approximately within a week of the scheduled interview) to you before analysis of data begins. You will have the opportunity to review the interview transcripts and if you choose can make additions, corrections, or deletions to the record of the things you have expressed in the personal semi-structured interview and return the revised transcript within two weeks to the researcher. A professional transcriber may be used, if I am not able to transcribe due to my engagement in other aspects of the research work. However, your name will be redacted

and no identifying information will be provided to professional transcriber. Additionally, you will also be asked to furnish documents that showcase your engagement in scholarship of teaching and learning. The detailed interview questions are provided on page 4 of the Interview Protocol. You will also be asked to provide some personal information such as: rank in department, department affiliation etc.

Please be assured that you are under no obligation to agree to participate in the study. Should you choose to participate, you may withdraw consent prior to the start of the data analysis stage (August 20, 2018) if you choose so. You have the option not to answer any question that you do not wish to. The interview will be conducted at your convenient time and place after I have received a copy of this signed consent from you. I would like to digitally record the interview and I will personally transcribe the interviews and remove any identifying comments during transcription. In the case of not being able to complete the verbatim transcription myself due to engagement in other aspects of the research investigation, an official transcriber will be used. However, your identity will be redacted from all documents before the documents are submitted to the professional transcriber. Your identity will be kept confidential to the extent provided by law and your identity will not be revealed in the final manuscript.

What Type of Personal Information Will Be Collected?

No personal identifying information will be collected and only pseudonyms will be used in the final manuscript. Should you agree to participate, you will be asked to provide your rank and department affiliation. The interview will be digitally recorded but under no circumstance will be shown in public. There is minimal overall risk but a very small risk to confidentiality, as only the supervisor and I will have access to actual participant information. The information collected will be used solely for the purpose of completing the doctoral dissertation and the pseudonyms will be used as a point of reference to comments that are representative of the group.

Please indicate if you would like to be referred to pseudonyms in the final manuscript. Yes: ____ No: ____

If Yes is chosen, please choose the pseudonym you would like to be referred with.

Pseudonym is: _____

Are there Risks or Benefits if I Participate?

There are no anticipated risks to you as a participant in the interview. You are free to withdraw your consent to participate and may discontinue your participation in the interview at any time prior to the data analysis stage (August 20th, 2018) without consequence. There are no reasonably foreseeable risks, harms, or inconveniences to the participant. In effect, there is minimal risk overall but a small risk to confidentiality as the supervisor and I will know details about the research participant.

What Happens to the Information I Provide?

No one except the researcher and her supervisor will be allowed to see or hear any of the answers to the interview tape. In the unlikely event of utilizing a professional transcriber, any identifying information will be redacted before submitting the transcription tapes to him. Furthermore, the interview tapes will be kept in a locked cabinet only accessible by the researcher. The anonymous data will be stored for five years on a computer disk, at which time, it will be permanently erased. The information provided will be used to complete the doctoral dissertation and further used for other scholarly activities such as journal publications and conference presentations.

As previously stated your participation in this study is completely voluntary. Pseudonyms will be used for all participants as well as the name of the university in the final reporting of the data. In addition, you may withdraw from the study at any time without penalty or any repercussions. If you withdraw, your data will be destroyed (i.e., deleted from the database) and therefore, not used in this study. Where responses from participants will be quoted, this will be only if these comments are representative of the group and where there is no risk of identifying the respondent. Additionally, once interviews have been completed and transcribed, you will have the opportunity to review the interview transcripts and, if you choose, make additions, Or modification to the interview. Further you are free to ask any questions about the research and your involvement with it. Also, please indicate if you would like to receive a summary of the study's result.

Would you like to receive a summary of the study's results? Yes: ____ No: ____

If yes, please provide your contact information (e-mail address)

If you have questions at any time about the semi-structured interview, you may contact me
sanobar.anjum@ucalgary.ca or Dr. Winchester (winchest@ucalgary.ca), my supervisor at the University of Calgary.

This research project has been approved by the University of Calgary Conjoint Faculties Research Ethics Board.

If you have questions at any time about the semi-structured interview, you may contact me
sanobar.anjum@ucalgary.ca or Professor Ian Winchester (winchest@ucalgary.ca), who is my supervisor at the University of Calgary.

Signatures

Your signature on this form indicates that 1) you understand to your satisfaction the information provided to you about your participation in this research project, and 2) you agree to participate in the research project.

In no way does this waive your legal rights nor release the investigators, sponsors, or involved institutions from their legal and professional responsibilities. You are free to withdraw from this research project at any time. You should feel free to ask for clarification or new information throughout your participation.

Participant's Name: (please print) _____

Participant's Signature: _____ Date: _____

Researcher's Name: (please print) _____

Researcher's Signature: _____ Date: _____

Questions/Concerns

If you have any further questions or want clarification regarding this research and/or your participation, please contact:

Ms. Sanobar Anjum
Department of Educational Research/Faculty of Education
+1 647 262 3235, sanobar.anjum@ucalgary.ca
and
Dr. Ian Winchester,
Professor, Department of Leadership, Werklund School of Education,
+1 (403) 220-5629, winchest@ucalgary.ca

If you have any concerns about the way you've been treated as a participant, please contact the Research Ethics Analyst, Research Services Office, University of Calgary at (403) 220-6289/220-4283; email cfreb@ucalgary.ca. A copy of this consent form has been given to you to keep for your records and reference. The investigator has kept a copy of the consent form.

APPENDIX E: FIRST CYCLE OF CODING ALIGNED WITH INTERVIEW QUESTIONS

<p>Research Question # 1</p> <p>What factors do accounting academics perceive have influenced their engagement in scholarship of teaching and learning to publish in accounting education research?</p>	<p>Research Question # 2</p> <p>What are accounting academics' perceptions of how the quality of instructional approaches have influenced by engaging in scholarship of teaching and learning activities?</p>	<p>Research Question # 3</p> <p>What are accounting academics' perception of how their scholarship of teaching and learning has motivated in attending professional development program?</p>	<p>Research Question # 4</p> <p>What are accounting academic's perception of how their scholarship of teaching and learning has impacted in earning promotion, tenure or teaching awards?</p>
<p style="text-align: center;">Interview Question # 1</p> <p>When and how did you get involved in Scholarship of teaching and learning? Or Not?</p> <p>1. Due to Collaboration and Discussions with Peers</p> <p>2. Passion and Love for Teaching</p>			
<p>Interview Question # 2</p> <p>What factors have influenced you to engage in Scholarship of teaching and learning activities? Or</p> <p>What factors have impeded your engagement in Scholarship of teaching and learning activities?</p> <p>2-Negative feelings toward Scholarship</p>	<p>Interview Question # 4</p> <p>Has the Scholarship of teaching and learning have any impact on your pedagogical or instructional strategies used in class?</p> <p>4a- Pedagogy</p> <p>4a- Barbara Oakley</p> <p>Would you classify the strategies that you use as quality teaching, scholarly</p>	<p>Interview Question # 6</p> <p>How has your scholarship of teaching and learning propelled you to undertake any professional development in your university or otherwise?</p> <p>6- Yes, professional Development</p> <p>6- No, professional Development</p>	<p>Interview Question # 8</p> <p>After completing your scholarship of teaching and learning, what benefits did you see after engaging in this work?</p> <p>8- Some merit is accorded</p> <p>8- No merit is accorded</p>

<p>of teaching and Learning because of departmental pressures & colleagues look down upon your research work.</p> <p>Q2a- Quantitative Research is more valued.</p> <p>2b- Lack of training in educational research</p> <p>2c- Lack of reward</p> <p>2. Sincere objective to facilitate and improve the learning of students.</p>	<p>teaching or SoTL induced strategies?</p> <p>4- Quality Teaching</p> <p>4- Scholarly Teaching</p> <p>4- SoTL</p> <p>4- Wisdom of Practice</p>		
<p>Interview Question# 3</p> <p>Do you (consciously) think about balancing your Scholarship of teaching and learning work in the accounting discipline and disciplinary specific research? If so, what is your strategy?</p> <p>3- Teaching Stream Faculty</p> <p>3- Research stream Faculty</p> <p>3- Sessional Stream</p>	<p>Interview Question # 5</p> <p>If Scholarship of teaching and learning has an impact on your pedagogical practice, please enumerate them. Or</p> <p>If not, then how do you choose the instructional strategies to be used in class?</p> <p>5- Pedagogy</p> <p>5- Barbara Oakley</p> <p>5- No, Impact and hard to Quantify because no research</p>	<p>Interview Question # 7</p> <p>Please give specific examples of professional development that you have engaged after your involvement with scholarship of teaching and learning? or</p> <p>Are there any specific areas of teaching that you want to improve and are in a lookout for professional development?</p> <p>7- Bucket List of Professional Development</p>	<p>Interview Question # 9</p> <p>What merit is accorded to Scholarship of teaching and learning in the accounting discipline for purposes of academic assessment in your university?</p>

	has been conducted. 5a- Measured success as well as qualitative improvement but which cannot be measured		
<p style="text-align: center;">Interview Question # 10</p> <p>Is there anything else that you would like to add to our discussion about the scholarship of teaching and learning and how it has impacted your professional life?</p> <p>10- Interview College Academics 10- Interview Centre of Teaching and Learning academics 10- Interview all accounting academics working in all Canadian Universities 10- No comments</p>			
<p style="text-align: center;">Interview Question # 11</p> <p>Is there anyone else that you know of, who has engaged in scholarship of teaching and learning in the accounting discipline, that I could speak to?</p>			

APPENDIX F: CLASSIFICATION OF NODES IN NVIVO MAC FOR 12

Name	Description	Files	References
11-Good Quotes		6	13
Q 10- Other points to explore college academics		1	1
Q1- Collaboration and Discussion		7	13
Q1- Passion and Love for Teaching		10	29
Q1- Students as Customers Analogy		4	4
Q2- Negative feelings towards SOTL		9	54
Q2a-Quantitative Research is more Valued		4	7
Q2- Sincere agenda to facilitate and improve learning amongst students		8	18
Q3- Research-PhD - Traditional Disciplinary Research		4	6
Q3- Sessional Stream		2	2
Q3- Teaching Stream		8	13
Q4- Scholarly Teaching		2	2
Q4-Quality Teaching		3	3
Q4-Scholarship of teaching and learning Instructional Strategies		1	1
Q4-Wisdom of Practice		6	10
Q4a-Barbara Oakley		2	12
Q4a-Pedagogy		12	72
Q5- No, Impact & hard		9	12

Name	Description	Files	References
to Quantify			
Q5a- Both Measured success as well as qualitative improvement which cannot be measure		1	2
Q6- No, Professional Development		5	6
Q6- Yes, Professional Development		7	9
Q7- Bucket List		2	2
Q8- No, merit is accorded		4	6
Q8- Some merit is accorded		5	9

Nodes\\Q1- Collaboration and Discussion

Name	Description	Files	References
Passion & Love of Teaching		2	2

Nodes\\Q2- Students

What factors have influenced you to engage in Scholarship of teaching and learning activities?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q3- Teaching Stream

Do you (consciously) think about balancing your Scholarship of teaching and learning work in the accounting discipline and disciplinary specific research? If so, what is your strategy?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q4- Scholarly Teaching

Has the Scholarship of teaching and learning have any impact on your pedagogical or instructional strategies used in class? Would you classify the strategies that you use as quality teaching, scholarly teaching or SoTL induced strategies?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q5- Pedagogy

If Scholarship of teaching and learning has an impact on your pedagogical practice, please enumerate them.

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q5- Pedagogy\\Q5- Barbara Oakley

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q5a- No, Impact

Do you see a difference in your students with the scholarly strategies used in class?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q6- No, Professional Development

How has your scholarship of teaching and learning propelled you to undertake any professional development in your university or otherwise?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q6- Yes, Professional Development

Name	Description	Files	References
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Nodes\\Q6- Yes, Professional Development\\Q6a- Bucket List for Professional Development

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q8- Merit Accorded- NON

After completing your scholarship of teaching and learning, what benefits did you see after engaging in this work?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q8- Merit Accorded- SOME

After completing your scholarship of teaching and learning, what benefits did you see after engaging in this work?

Name	Description	Files	References
------	-------------	-------	------------

Nodes\\Q10- College Academics

Is there anything else that you would like to add to our discussion about the scholarship of teaching and learning and how it has impacted your professional life?

Name	Description	Files	References
Q10- Other Thoughts- College Academics		4	5
Q9-Teaching VS Research Faculty		2	4

APPENDIX G: MICROSOFT EXCEL CAPTURING KEY INSIGHTS SHARED BY PARTICIPANTS

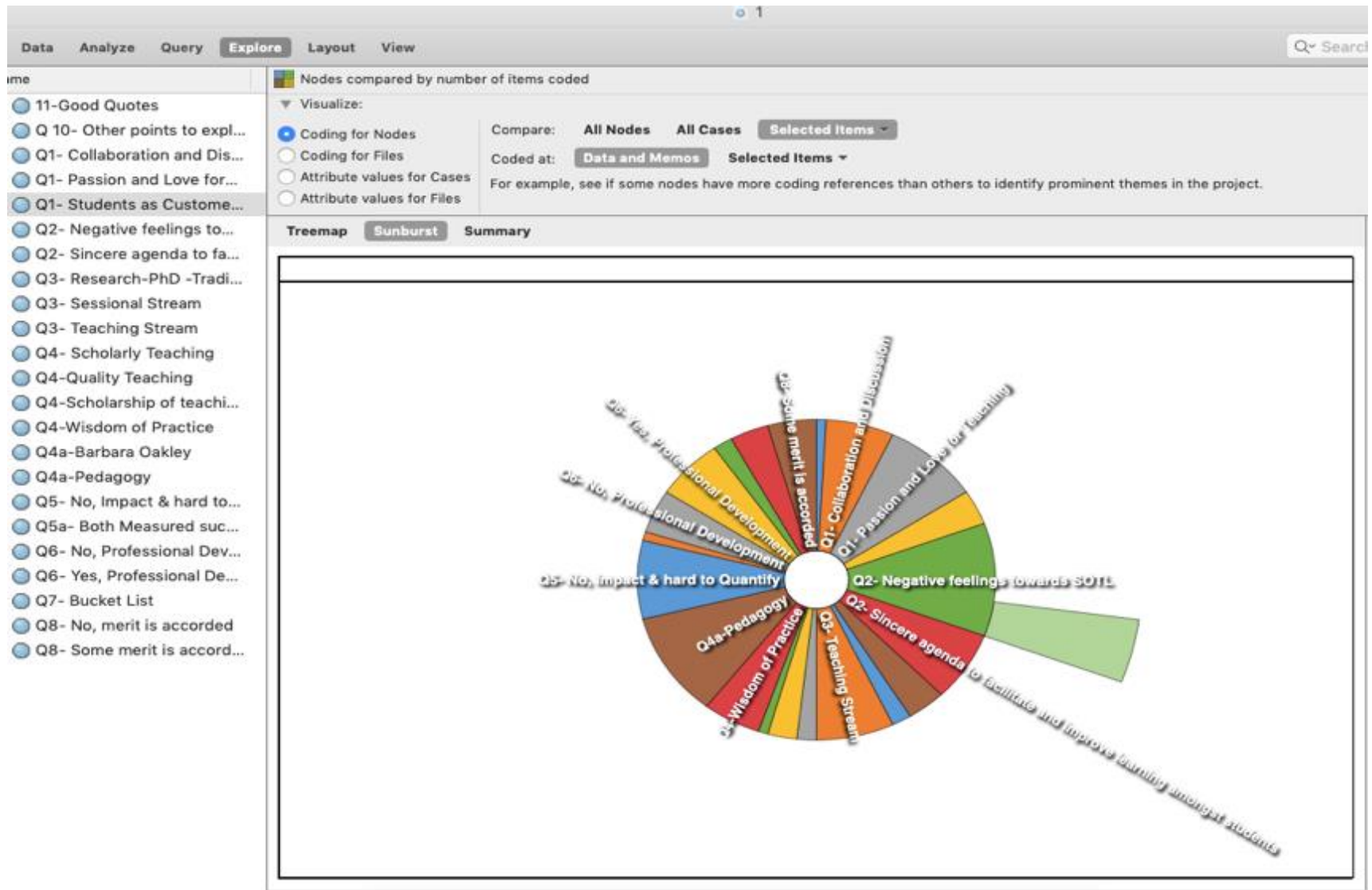
A	D	L	U	C	F	
Research Participant	Q1 When & how SOTL	Q2.Factors have influenced/impeded	Q3.Balance traditiona/SOTL	Q4. Impact on Strategies	Q4a. Classify as QT/ST/SOTL	Q5
1	Collaboration & love of students					
2	Love of students					
3	Was Not Involved in SOTL		Research Stream	Scholarly Teaching/ Beacuse departmental meeting discussing teaching twice per semester	Wisdom of Practice	
4	Passion & Love/My heart lies in tecahing	Want to know the reasons for lower grades.	Research strem but in educational research	Pedagogy	Quality Teaching	Out of Intere
5	Due to tenure file/ had to capture instructional strategies/ Q1-passion & love for teaching	spoke about Bonus and money if justified in PTR report	Teaching stream		Wisdom of Practice	
6	Q1-Passion and love for teaching	There is love for teaching but have not been involved in SoTL	Sessional stream	Wisdom of practice	Combinatoin of Wisdom of pratice and Scholarly teaching	Speaks abo students did class obser
7	Collaboration & Discussin	1. Lack of training in education & 2. Lack of reward	Made some interesting point that all accountg faculty need not do educational research. Need to highligh when reporting in chapter			
8	Passion & Love/My heart lies in tecahing but also highlighted there majority of accounting faculty don't like to teach and he also explained why thatmight be so.	1. Tenure is received after good research output rather than teaching output. Accounting eduction journal have low impact factor. It will take 10 years or more for accounting education to rise in value and by that time tenure application and research	Educational research and investor meeting perspectives	Wisdom Of practice	Quality of Teaching	
9	Not involved in SoTL, Passion and love for teaching because want to serve the student as we serve our custormer. This is how an accountant thinks, which he has mentioned.	Negative feeling towards SoTL beacuse every instructor is free to teach in his/her own way. He speaks about Academic freedom.	Teaching Steam	Wisdom of practice	N/A	
10	Passion and love for teaching	Want to improve learning experience of students. Passion and love for teaching because students are our customer and we need to satisfy them, in what ever way possible.	Sessional stream	How do you improve the status of SoTL.	Lack of training in research and trying to the publication in publishable state.Scholarly Teaching	
11	Does SoTL Publication. Started writing books so that I could influence the students in ON	Accountancy produces more Undergraduate students which go on to do CPA. The number of masters and PhD students are much much				

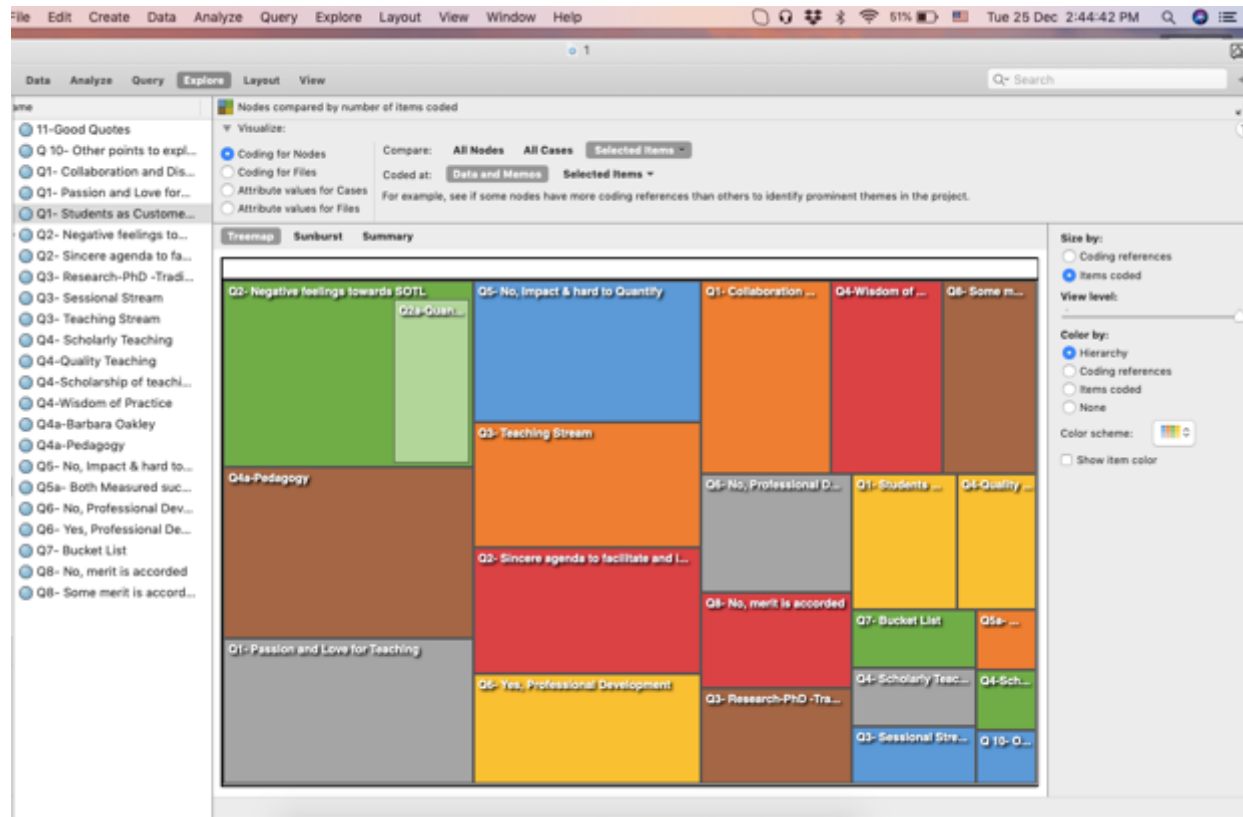
	teaching because want to serve the student as we serve our customer. This is how an accountant thinks, which he has mentioned.	instructor is free to teach in his/her own way. He speaks about Academic freedom.				
10	Passion and love for teaching	Want to improve learning experience of students. Passion and love for teaching because students are our customer and we need to satisfy them, in what ever way possible.	Sessional stream	How do you improve the status of SoTL.	Lack of training in research and trying to the publication in publishable state./Scholarly Teaching	
11	Does SoTL Publication. Started writing books so that I could influence the students in ON	Accountancy produces more Undergraduate students which go on to do CPA. The number of masters and PhD students are much much lower. So our efforts in teaching should be emphasised to allow for im. act on the students, AACSB- read up and see about IMPACT< INNOVATION AND ENGAGEMENT				
12	To get easy publication in this area. He was able to collaborate with colleagues to gather data and publish in the area of accounting education research. Second reason was to improve his teaching skills to ensure effective learning environment was created in class.	Not too many accounting education journal are in the excellent range. Hence stopped publishing in this area.	He makes a valid point that regular education research can easily be translated to accounting discipline, just like it can be translated into marketing or finance subjects. However, if you are doing accounting education research more novel discussion will revolve around how to teach cash flows effectively, how to teach the financial statements effectively. This is much more difficult to do. To design newer strategies to teach.		quality teaching. Try to give the bigger picture when teaching accounting concepts.	Hard to quantify has helped by
13	Collaboration & Discussion. Wrote a paper with colleagues on SoTL Passion and love for teaching because we are here to serve our students just like how we serve our customers.	sincere objective to facilitate teaching and learning in the discipline. Because teaching stream value is added in his promotion process.	Two streams, balancing SoTL and traditional discipline research so to be able to explain the discoveries better. Hence engagement in SoTL is beneficial.	Three overlapping circle		Yes, he is able to study measure
14	Passion and love for teaching. Collaboration because grant was made available to improve teaching and learning.					

Q5. Any Impact on Instructional	Q6. Any Profesional Development?	Q7. Specific Ex of PD?	Q8. What benefit is accorded to SOTL	Q9. What merit is accorded to SoTI	Q10. Any thing else?
N/A	NO	N/A	Some merit is accorded		
Out of interest trying to see why is student deficiency	NO	N/A	No Merit is accorded		
	NO	N/A	Some merit is accorded		Research Faculty will rspi research on teaching
Speaks about case assignmets and discussion, but students didn't like this, as they had to particplate on class observation. They just nt to absorb but not necessarily apply their minds.	No	No	NON		
wisdom pf practice.	Attended some. Bt working towards tenure. So no professional development.		Non is accorded		
N/A	Yes, CPA oriented profesional developmeht os required.	CPA	Some merit is accorded		
	Completing Masters in education	Want to complete PhD	No merit is accorded		
				There is no linkage in between different disciplines in the mangement subjects. And the student should be able to see the big	Yes. But the thing is and You are not going to find have actively practised ac

				There is no linkage in between different disciplines in the mangement subjects. And the student should be able to see the big picture of how to translate knowledge and plug in with the rest of the subjects.	Yes. But the thing is and I You are not going to find have actively practised acc whatsoever. You will find find CPA's not both. Futu look at the chang8ing com professoriate. WHat are ti
Hard to quantify. Students come and say that teaching has helped bu there is no way to measure this change in student success.	Yes, Professional Development		NO merit is accorded. For my professor tenure , I had to publish in other areas to get professorship.		
Yes, he is able to quantify as he has done one longitudinal study measuring change in student output because of being immersed in SoTL.	Yes, impact is there. Have completed professional development. Want to not research and publish more work to show his engagement in this field.		Yes, benefit is accorded because he is a teaching stream faculty. So , his value increases because of does research in tecahing discipline.		Talk to college faculty. Wi perspective.

APPENDIX H: COLOUR CODING FOR DATA ANALYSIS





Nodes compared by number of items coded

▼ Visualize:

Compare: **All Nodes** **All Cases** **Selected Items** ▾

☐ Coding for Files

☐ Attribute values for Cases☐ Attribute values for Files

For example, see if some nodes have more coding references than others to identify prominent themes in the project.

Nodes	Number of coding refere...	Aggregate number of co...	Number of items co...	Aggregate number of items co...
Nodes\\Q 10- Other points to explo...	1	1	1	1
Nodes\\Q1- Collaboration and Disc...	13	13	7	7
Nodes\\Q1- Passion and Love for T...	29	29	10	10
Nodes\\Q1- Students as Customer...	4	4	4	4
Nodes\\Q2- Negative feelings towa...	54	61	9	10
Nodes\\Q2- Negative feelings towa...	7	7	4	4
Nodes\\Q2- Sincere agenda to faci...	18	18	8	8
Nodes\\Q3- Research-PhD -Traditi...	6	6	4	4
Nodes\\Q3- Sessional Stream	2	2	2	2
Nodes\\Q3- Teaching Stream	13	13	8	8
Nodes\\Q4- Scholarly Teaching	2	2	2	2
Nodes\\Q4-Quality Teaching	3	3	3	3
Nodes\\Q4-Scholarship of teachin...	1	1	1	1
Nodes\\Q4-Wisdom of Practice	10	10	6	6
Nodes\\Q4a-Pedagogy	72	72	12	12
Nodes\\Q5- No, Impact & hard to...	12	12	9	9
Nodes\\Q5a- Both Measured succ...	2	2	1	1
Nodes\\Q6- No, Professional Devel...	6	6	5	5
Nodes\\Q6- Yes, Professional Deve...	9	9	7	7
Nodes\\Q7- Bucket List	2	2	2	2
Nodes\\Q8- No, merit is accorded	6	6	4	4
Nodes\\Q8- Some merit is accorded	9	9	5	5

**APPENDIX I: LIST OF UNIVERSITIES OFFERING ACCOUNTING
PROGRAMS IN ONTARIO**

	Name of University	Name of Business School/ Web address
1	Algoma University www.algomau.ca	Accounting Program School of Business and Economics https://www.algomau.ca/academics/programs/accounting/
2	Brock University www.brocku.ca	Accounting Goodman School of Business https://brocku.ca/programs/undergraduate/accounting/
3	Carleton University www.carleton.ca	Bachelor of Commerce- Accounting The Sprott School of Business https://sprott.carleton.ca/programs/bachelor-of-commerce/
4	Lakehead University www.lakeheadu.ca	Business Administration https://www.lakeheadu.ca/academics/departments/business
5	Laurentian University www.laurentian.ca	Business Administration- Accounting Faculty of Management https://laurentian.ca/program/accounting
6	McMaster University www.mcmaster.ca	Accounting and Financial Services DeGroote School of Business https://www.degroote.mcmaster.ca/faculty-areas/accounting-and-financial-management-services/
7	Nipissing University www.nipissingu.ca	BBA-Accounting Stream Business Administration- Faculty of Applied and Professional Studies https://academiccalendar.nipissingu.ca/~Catalog/ViewCatalog.aspx?pageid=viewcatalog&catalogid=5&topicgroupid=2023
8	OCAD University	No Business/Accounting Program
9	Queen's University http://www.queensu.ca	Bachelor of Commerce Smith School of Business https://smith.queensu.ca/bcom/the_program/index.php#
10	Royal Military College	Business Administration Undergraduate Programme

	www.rmc.ca	https://www.rmc-cmr.ca/en/registrars-office/business-administration-undergraduate-programme
11	Ryerson University www.ryerson.ca	Accounting and Finance Ted Rogers School of Management https://www.ryerson.ca/programs/undergraduate/accounting-finance/
12	Trent University www.trentu.ca	Accounting School of Business https://www.trentu.ca/futurestudents/specialization/accounting?target=undergraduate
13	University of Guelph www.uoguelph.ca	Bachelor of Commerce (B.Comm.) Accounting (ACCT) College of Business and Economics https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c10/c10bcomm-acct.shtml
14	University of Ontario Institute of Technology www.uoit.ca	Bachelor of Commerce-Accounting Faculty of Business and Information Technology https://uoit.ca/programs/business-and-information-technology/commerce.php
15	University of Ottawa www.uottawa.ca/welcome.html	Honours Bachelor of Commerce (Options in Accounting) https://catalogue.uottawa.ca/en/undergrad/honours-bachelor-commerce-option-accounting/
16	University of Toronto www.utoronto.ca	Bachelor of Commerce- Accounting Rotman Commerce https://fas.calendar.utoronto.ca/section/Rotman-Commerce
17	University of Waterloo www.uwaterloo.ca	Accounting and Financial Management School of Accounting and Finance https://uwaterloo.ca/school-of-accounting-and-finance/undergraduate/accounting-finance-options-endless-possibilities
18	University of Windsor http://www.uwindsor.ca	Accounting Odette School of Business http://odette.uwindsor.ca/accounting-area
19	Western University www.westernu.ca	Honour Specialization- Accounting DAN Department of Management and Organizational Studies

		https://dan.uwo.ca/undergraduate/index.html
20	Wilfred Laurier University www.wlu.ca	Business and Administration Program- Accounting https://www.wlu.ca/programs/business-and-economics/undergraduate/business-administration-bba/accounting.html
21	York University www.yorku.ca	Accounting Liberal Art and Professional Studies http://futurestudents.yorku.ca/program/certificates/accounting

APPENDIX J: INTELLECTUAL CONTRIBUTIONS AS DEFINED IN AACSB ACCREDITATION DOCUMENTS

Table 2-1 Intellectual Contributions																
Part A: Five-Year Summary of Intellectual Contributions																
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g., departments, research groups). Do not list by individual faculty member.	Portfolio of Intellectual Contributions				Types of Intellectual Contributions										Percentages of Faculty Producing ICs	
	Basic or Discovery Scholarship	Applied or Integration/Application Scholarship	Teaching and Learning Scholarship	Total*	Peer-Reviewed Journals	Editorial-Reviewed Journals and Articles	Peer-Reviewed Academic/Professional Meeting Proceedings	Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Case Studies	Professional practice standards, or public policy	Other IC Type Selected by the School	Total*	Percent of Participating Faculty Producing ICs	Percentage of total Full Time Equivalent (FTE) faculty producing ICs
Department 1																
Department 2																
Department 3																
Grand Total																
Part B: Alignment with Mission, Expected Outcomes, and Strategy																
Provide a qualitative description of how the portfolio of intellectual contributions is aligned with the mission, expected outcomes, and strategy of the school.																
Part C: Quality of Five-Year Portfolio of Intellectual Contributions																
Provide evidence demonstrating the quality of the above five-year portfolio of intellectual contributions. Schools are encouraged to include qualitative descriptions and quantitative metrics and to summarize information in tabular format whenever possible.																
Part D: Impact of Intellectual Contributions																
Provide evidence demonstrating that the school's intellectual contributions have had an impact on the theory, practice, and/or teaching of business and management. The school is encouraged to include qualitative descriptions and quantitative metrics and to summarize the information in tabular format whenever possible to demonstrate impact. Evidence of impact may stem from intellectual contributions produced beyond the five-year AACSB accreditation review period. Examples can be found in Appendix I.																

*The sum of the Portfolio of Intellectual Contributions columns should equal the Types of Intellectual Contributions columns.

**Table 2-2:
Five-Year Summary of Peer- and Editorial-Reviewed
Journals and Number of Publications in Each**

Based on the data in Table 2-1, provide a five-year summary of peer- and editorial-reviewed journals (by name) and the number of publications appearing in each. The number of publications must reflect an unduplicated count for co-authored publications.

Please organize by organizational structure of the school's faculty (e.g., departments, research groups) in the same manner as Table 2-1. Please split fractionally for co-authorship among faculty employed by the school such that each publication is counted only once.

Peer- and Editorial-Reviewed Journals (by Organizational Structure)	Number of Publications
Grand Total	

APPENDIX K: ELIGIBILITY PROCEDURES AND ACCREDITATION

STANDARDS FOR AACSB ACCREDITATION- STANDARD 15

- Describe processes for ensuring that client expectations are met consistently, summarize feedback from these processes, and demonstrate the impact of these processes on enhancing executive education programs.

Standard 15: The school maintains and strategically deploys participating and supporting faculty who collectively and individually demonstrate significant academic and professional engagement that sustains the intellectual capital necessary to support high-quality outcomes consistent with the school's mission and strategies. [FACULTY QUALIFICATIONS AND ENGAGEMENT]

Definitions

- Initial academic preparation is assessed by earned degrees and other academic credentials. Initial professional experience is assessed by the nature, level, and duration of leadership and management position(s) in the practice of business and/or other types of organizational work.
- Sustained academic and professional engagement is combined with initial academic preparation and initial professional experience to maintain and augment qualifications (i.e., currency and relevance in the field of teaching) of a faculty member over time.
 - Academic engagement reflects faculty scholarly development activities that support integration of relevant, current theory of business and management consistent with the school's mission, expected outcomes, and supporting strategies.
 - Professional engagement reflects faculty practice-oriented development activities that support integration of relevant, current practice of business and management consistent with the school's mission, expected outcomes, and supporting strategies.
- Qualified faculty status applies to faculty members who sustain intellectual capital in their fields of teaching, demonstrating currency and relevance of intellectual capital to support the school's mission, expected outcomes, and strategies, including teaching, scholarship, and other mission components. Categories for specifying qualified faculty status are based on the initial academic preparation, initial professional experience, and sustained academic and professional engagement as described below.

Initial academic preparation and professional experience	Professional experience, substantial in duration and level of responsibility	Sustained engagement activities	
		Academic (Research/Scholarly)	Applied/Practice
		Scholarly Practitioners (SP)	Instructional Practitioners (IP)
	Doctoral degree	Scholarly Academics (SA)	Practice Academics (PA)

- Scholarly Academics (SA) sustain currency and relevance through scholarship and related activities. Normally, SA status is granted to newly hired faculty members who earned their research doctorates within the last five years prior to the review dates. Subsequent to hiring, SA status is sustained as outlined below.
- Practice Academics (PA) sustain currency and relevance through professional engagement, interaction, and relevant activities. Normally, PA status applies to faculty members who augment their initial preparation as academic scholars with development and engagement activities that involve substantive linkages to practice, consulting, other forms of professional engagement, etc., based on the faculty members' earlier work as an SA faculty member. PA status is sustained as outlined below.
- Scholarly Practitioners (SP) sustain currency and relevance through continued professional experience, engagement, or interaction and scholarship related to their professional background and experience. Normally, SP status applies to practitioner faculty members who augment their experience with development and engagement activities involving substantive scholarly activities in their fields of teaching. SP status is sustained as outlined below.
- Instructional Practitioners (IP) sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience. Normally, IP status is granted to newly hired faculty members who join the faculty with significant and substantive professional experience as outlined below. IP status is sustained as outlined below.
- Documenting faculty qualification status requires the school to demonstrate faculty members are either "Scholarly Academics," "Practice Academics," "Scholarly Practitioners" or "Instructional Practitioners". Those individuals who do not meet the criteria for these categories will be classified as "Other."
- Total faculty resources - The aggregate or total faculty resources (SA, PA, SP, IP, and other) is the sum of **all** full and partial (based on a measure of **percent-of-time devoted to the school's mission**) assignments. For example, if a school has 12 faculty members who are 100 percent devoted to the mission and seven faculty members who are only 50 percent devoted to mission, total faculty resources equal 15.5.

Basis for Judgment

- The school must develop appropriate criteria consistent with its mission for the classification of faculty according to initial academic preparation, professional experience, ongoing scholarship, and ongoing professional engagement. The standard provides guidance only; each school should adapt this guidance to its particular situation and mission by developing

APPENDIX L: CRITERIA FOR GRANTING TENURE APPOINTMENTS

AT UNIVERSITY 1, UNIVERSITY 2 & UNIVERSITY 3

University 1

III. CRITERIA FOR GRANTING TENURED APPOINTMENTS

The Nature of Tenure

Tenure, as understood herein, is the holding by a member of the professorial staff of the University of a continuing full-time appointment which the University has relinquished the freedom to terminate before the normal age of retirement except for cause and under the conditions specified in Sections 27 and 28 below.

Tenure provides a necessary safeguard for free enquiry and discussion, the exercise of critical capacities, honest judgment, and independent criticism of matters both outside and within the University.

Tenure entails acceptance by a member of the University of the obligation to perform conscientiously his or her functions as a teacher and a scholar.

Tenure shall be granted only by a definite act, under stipulated conditions on the basis of merit.

12. The set of general criteria outlined below should be used as the basis for a decision on the granting of tenure. It is, however, recognized that significant differences among divisions and disciplines in the University will lead to some differences in the detailed application of these criteria. Nevertheless there should be a high degree of uniformity across the University, in standards and procedures for granting tenure. It is also recognized that the tenure committee's recommendation should be made on the evidence that is available to the committee at the time of their recommendation and should be reasonable in light of the standards that were generally applied in the division in recent years.
13. Tenured appointments should be granted on the basis of three essential criteria: achievement in research and creative professional work, effectiveness in teaching, and clear promise of future intellectual and professional development. Contributions in the area of university service may

13. Tenured appointments should be granted on the basis of three essential criteria: achievement in research and creative professional work, effectiveness in teaching, and clear promise of future intellectual and professional development. Contributions in the area of university service may constitute a fourth factor in the tenure decision but should not, in general, receive a particularly significant weighting.
- a) Achievement in research or creative professional work is evidenced primarily, but not exclusively, by published work in the candidate's discipline; in this context, published work may include books, monographs, articles and reviews and, where appropriate, significant works of art or scholarly research expressed in media other than print. It may also be evidenced by various other types of creative or professional work, including community service, where such work is comparable in level and intellectual calibre with scholarly production and relates directly to the candidate's academic discipline. Research also encompasses unpublished writings and work in progress. Scholarly achievement may be demonstrated by consideration of theses or other material prepared or written under the candidate's direct supervision. In some exceptional cases, weight should be given to "unwritten scholarship" of the type displayed in public lectures, formal colloquia and informal academic discussions with colleagues.
 - b) Effectiveness in teaching is demonstrated in lectures, seminars, laboratories and tutorials as well as in more informal teaching situations such as counselling students and directing graduate students in the preparation of theses. It is, however, recognized that scholarship must be manifested in the teaching function and that a dogmatic attempt to separate "scholarship" and "teaching" is somewhat artificial. Three major elements should be considered in assessing the effectiveness of a candidate's teaching: the degree to which he or she is able to stimulate and challenge the intellectual capacity of students; the degree to which the candidate has an ability to communicate well; and the degree to which the candidate has a mastery of his or her subject area.
 - c) An assessment of promise of future intellectual and professional development will inevitably be based on the vitality and progress the candidate has demonstrated as a teacher and scholar during his or her probationary years at this University. A positive judgment on this criterion means that the members of the tenure committee are reasonably convinced that, following the granting of tenure and the long-term commitment that it implies, the candidate will continue to make a valuable contribution to his or her discipline.
 - d) University service primarily means university, divisional or departmental committee or administrative work.

Clear promise of future intellectual and professional development must be affirmed for tenure to be awarded. Demonstrated excellence in one of research (including equivalent and creative or professional work) and teaching, and clearly established competence in the other, form the second essential requirement for a positive judgment by the tenure committee. Only outstanding performance with respect to University service should be given any significant weight and, even then, only if there are no substantial reservations relating to the research, teaching and future promise criteria.

ii) **Assessment of the Candidate's Scholarly & Professional Accomplishments**

Copies of the work that the candidate has completed, or has nearly completed, should be given or in the case of non-written work, made known in appropriate form, to the division head or chair who should arrange for its assessment by specialists in the candidate's field. These referees should be invited to assess the candidate's work against the published criteria for the granting of tenure. However, the candidate's permission is required before unpublished work may be communicated outside the tenure committee. An internal assessment should be provided by the reading committee specified in iv) below, and additional internal assessments may be obtained from individual specialists.

Normally, written specialist assessments of the candidate's work should also be obtained from outside the University; the candidate should be invited to nominate several external referees, and the division head or chair should solicit letters of reference from at least one of them and from one or more additional specialists chosen by himself or herself. These referees should be invited to assess the candidate's work against the published criteria for the granting of tenure and advise whether or not the candidate's work demonstrates the achievement of excellence in research (including equivalent and creative or professional work); or if not, whether or not it clearly establishes competence. In addition members of the department, including students, may be invited to submit written opinions of the candidate's qualifications. All referees' letters should be submitted in confidence to the tenure committee with, if appropriate, the chair's comments on the status and competence of the referees.

iii) **Assessments of the Candidate's Teaching Ability**

Written assessments of the candidate's teaching ability shall be prepared in accordance with guidelines approved for the relevant department or division. These guidelines specify the manner in which the division will provide the committee with evidence from the individual's peers and from students and will offer the candidate the opportunity to supplement his or her files. Changes to divisional guidelines must be approved by the Vice-President and Provost and reviewed by the Academic Board.

UNIVERSITY 2

3 Criteria for Renewal of Contract

3.1 Teaching

3.1.1 A candidate for renewal of contract must have competent teaching ability as demonstrated by such instruments as student evaluations, sample course outlines, a UCAPT teaching dossier, and other evidence as provided by the candidate. The required statement by the AAU Head must contain a detailed assessment of the candidate's commitment to and ability in teaching.

3.1.2 While the measure of teaching performance may be based primarily upon Senate-approved student evaluations, it must be supplemented by an evaluation by the AAU Renewal, Tenure and Promotion Committee and a report from the AAU Head. The AAU Head's report will be derived from the candidate's performance review and will comment explicitly on the following points:

- (i) the candidate's effectiveness in promoting students' academic pursuits and where appropriate stimulating interest in continued study of the discipline;
- (ii) the candidate's day-to-day availability to students; and the "demands" placed on him/her by students and the candidate's willingness to assist students outside of formal class hours;
- (iii) investigated student complaints;
- (iv) unusual patterns of withdrawal from the candidate's classes.

3.2 Scholarship

A candidate for renewal of contract must have demonstrated the potential for competent scholarship. This may take the form of peer-reviewed scholarship (see definition). The candidate's curriculum vitae and the required statement from the AAU Head must give positive indication that the candidate is likely to continue to maintain or to exceed this level of scholarship.

3.2 Scholarship

A candidate for renewal of contract must have demonstrated the potential for competent scholarship. This may take the form of peer-reviewed scholarship (see definition). The candidate's curriculum vitae and the required statement from the AAU Head must give positive indication that the candidate is likely to continue to maintain or to exceed this level of scholarship.

3.3 Service to the University and to the Community

A candidate for renewal of contract must have demonstrated engagement within the life of the AAU and demonstrated potential for service to the broader University community and/or the academic profession. Contributions to the activities of learned and professional societies and other community services utilizing professional expertise will be taken into account.

4 Criteria for Promotion to Assistant Professor

A candidate for promotion to the rank of Assistant Professor must ordinarily possess the appropriate terminal degree and/or professional registration or certification in his/her field of study. The criteria for promotion to Assistant Professor shall be the same as the criteria for renewal of contract. (see section 3)

5 Criteria for Tenure and Promotion to Associate Professor

Page 2 of 4

The criteria and standards for tenure and for promotion to Associate Professor shall be the same. A single application for tenure and promotion to Associate Professor will be required.

The basis for tenure and promotion to the rank of Associate Professor shall be demonstrated academic excellence in his/her field, as exemplified in teaching and scholarship, and a demonstrated willingness to accept reasonable University responsibilities.

5.1 Teaching

In addition to meeting the criteria and standards for teaching for renewal of contract (see 3.1), the candidate for tenure and promotion to Associate Professor must have demonstrated consistent competent teaching, a commitment to good teaching, which includes classroom teaching, mentoring, and supervision at all levels, and a willingness to be of assistance to students.

The assessment of the candidate's teaching shall be made as described in 3.1.

5.2 Scholarship

In addition to meeting the criteria and standards for scholarship for renewal of contract, the candidate for tenure and promotion to Associate Professor must have achieved significant results through his/her scholarship for which s/he has been largely responsible. Such results must include peer-reviewed scholarship (see definition).

Additionally, the AAU Head is required to obtain arm's length external evaluations of the quality of the candidate's scholarship as specified in Bylaw 22, sections 5.2.3-5.2.4.

There must be demonstrated evidence that the candidate is likely to continue to maintain or to exceed this level of scholarship based on the candidate's curriculum vitae, the letters from arm's length external reviewers (noted above), and the required statement from the AAU Head containing a detailed assessment of the candidate's scholarship.

5.3 Service to the University and to the Community

A candidate for tenure and promotion to Associate Professor must have a demonstrated record of consistent activity within the life of the AAU, and a demonstrated record of service to the broader University community and/or the academic profession. Contributions to the activities of learned and professional societies and other community services utilizing professional expertise will be taken into account.

University 3

Article 21 - Tenure, Promotion, and Review of Faculty Members

- 21.1 This Article applies to Tenure, Promotion, and Review decisions of Faculty Members who hold Tenured or Tenure-track Appointments and to Promotion and Renewal decisions for Contractually Limited Faculty Members.
- 21.2 *The University of Guelph Act, 1964* empowers the Board of Governors to promote and confer Tenure on Faculty Members on the recommendation of the President. The University will promote Faculty Members and grant Tenure to Faculty Members only in accord with the provisions of this Article.
- 21.3 The Dean will meet with each Member in the Faculty Member's first semester of appointment and will discuss the approved criteria for the granting of Tenure and Promotion to Associate Professor.
- 21.4 The Dean will notify the Member on an annual basis that both the Dean and the Chair are available to mentor the Member. In addition, the Dean shall meet with each Tenure-track Faculty Member before the end of April of each year of the probationary period to discuss the Member's progress towards and the possibility of application for Tenure and Promotion.
- 21.4.1 A record of the discussion mandated in 21.4 signed by both the Dean and the Tenure-track Member, shall be placed in the Tenure-track Member's Official File. In signing the document, the Dean and the Faculty Member are agreeing that it is an accurate accounting of the discussion that occurred at the meeting, and may reflect differences in opinion and/or perspective.
- 21.5 Faculty have the right to know explicitly what criteria are used for Tenure, Promotion, and Review purposes as well as reasons for decisions related to their Tenure, Promotion, and Review. The process must be transparent, fair, and equitable.
- 21.5.1 Approved Tenure and Promotion Guideline documents shall be posted on the Department/School Website. A copy of all approved Guideline documents shall be provided to the Association within thirty (30) days of approval.
-
- 21.6 The conferring of Tenure and Promotion to Associate Professor is a very important step in the relationship between the University and a Faculty Member and it should be decided upon only after careful consideration and attention to due process. The granting of Tenure and Promotion to Associate Professor recognizes academic competence and maturity and significant scholarly achievement, demonstrated by contributions to the academic functions of the University and to the Member's discipline within and outside the University. The conferring of Tenure and Promotion to Associate Professor obliges the University to support the career of the Member and it obliges the Member to continue to perform in a manner deserving of that support.
- 21.7 Promotion to Professor recognizes long-term, established, and outstanding Scholarship. It is granted in recognition of academic competence, maturity, and, normally, an established international reputation for achievement and expertise in the Member's field.
- 21.8 Contractually Limited Faculty Members are eligible for consideration for promotion in rank as per the provisions of this Article. Contractually Limited Members are not eligible for consideration for Tenure and therefore the granting of Promotion to Contractually Limited Members does not confer Tenure.
-