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Sinal-Skelton, Perri

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Relevance of Accounting Baccalaureate Degree Programs in Alberta: A Comparative
Study of a Polytechnic Institution and a University

by

Perri Sinal-Skelton

A THESIS

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Abstract

Academic administrators are challenged by a multiplicity of factors that impact both the current and the future operations of post-secondary institutions (PSIs). Issues, such as scarcity of funds, combined with the economic realities of the labour force, drive the need for change and promote that research is vital to inform strategies and fortify the responses of academic administrators. Utilizing the case study method, this research explored two post-secondary sites located in the geographic area of Calgary, Alberta. The work, underpinned primarily by Constructive Alignment Theory (Biggs, 1996) and supported by Curriculum Process Theory (Stenhouse, 1975) prompted the disquieting discovery in the findings that there was a clear discontinuity in the culture between the polytechnic institute and the university. The notion of the Ecosystem of Relevance was offered. Further, discussion to address the impact of real life elements and resources to teaching activities and assessment activities, collaboration of business schools and industry partners, collaboration of business schools with other business schools, and promotion of business school outcomes was presented. It is hoped that this work provides academic administrators the ability to more accurately inform strategies related to curriculum design and appropriate allocation of limited resources.

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For my parents, Midge & Frank

For my children, Paige, Michael, and Scott

For my husband, Craig

“You can if you think you can”
~F.J. Sinal

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CHAPTER 1: BACKGROUND AND CONTEXT

Academic administrators are challenged by a multiplicity of factors that impact both the current and the future operations of post-secondary institutions (PSIs). Some of the factors challenging school leadership teams include an increasing competition for students, commoditization, globalization, and scarcity of funds. Moreover, school leadership teams are tested by the economic realities of the labour force that drive the need for change. This chapter provides an introduction and overview of the circumstances pertinent to the current post-secondary environment in Alberta, followed by a presentation of the problem statement and the research questions this study sought to address. Next, a conceptual framework for the study is offered. The chapter concludes with an overview of the methodology that was used to undertake the research.

Introduction and Overview

The Association of Universities and Colleges of Canada (AUCC) reports that over the past 30 years, full-time enrolment numbers have increased by over 100% and part time enrolments reflect a 16% increase (2011, p.5). The authors of this Canadian report argue that “the demand for a highly skilled and educated labour force has been a principal driver in the growth of university participation rates” (p.5). Despite this increase in participation rates, there were “about three percent fewer youth in the key 18-24 age range in 2010 than in 1980” (p.5). Further, “demographic projections suggest Canada will not be able to rely on population growth to fuel our economy in the coming decade” (p.5). The proportion of our population reaching retirement age is significantly greater than the proportion of the working age population (AUCC,

2011). The provincial government in Alberta has echoed this concern, stating that “for the coming decade, Alberta could experience a labour shortage of approximately 114,000 workers” (Government of Alberta, n.d.c, p. 5). Though a large portion of this shortage relates to trades and apprenticeship occupations, a closer examination of the Province’s report reveals that of the labour shortage forecast over the next 10 years, occupations in the categories of business, finance, and administration – as defined by the National Occupation Classification – Statistics (NOC-S) published by the Government of Canada (n.d.) – are comprised of just over 17,000 employees (p.5), a very significant 15%.

Further to these predictions, the Province of Alberta, through the Ministry of Innovation and Advanced Education, levelled its expectations to guide the efforts of strategy and policy makers in post-secondary institutions situated in Alberta. In March, 2013, post-secondary institution senior administrators received the news that funding provided by the Province would decrease dramatically for the next fiscal year. Schools were urged to devise plans that would scaffold the provincial government’s vision for post-secondary educators and their stakeholders. Specifically, the Province stated that expectation letters issued to institutions in 2013 were “an opportunity for post-secondary institutions and students groups to lead the process to clarify the roles and identify opportunities for further partnerships within Campus Alberta and between Campus Alberta and industry” (Government of Alberta, n.d.a). The Province noted that promoting synergies amongst PSIs would ensure an efficient and effective use of tax dollars and would enhance the globally competitive stance of Alberta. Further benefits for students included “accessible, affordable and relevant educational opportunities [and that] Alberta’s economy

[would be] supported by a highly educated workforce and [be] able to meet the labour demands of our industries” (Government of Alberta, n.d.c).

As well as researchers identifying the challenges presented by the scarcity of resources for PSIs in Alberta, European researchers have identified the need to “increase input from employers in order to make the undergraduate curricula more relevant to the needs of the work environment” (Andrews & Higson, 2007, p. 46). The issue for academic administrators extends not only to encompass engaging a sufficient volume of learners to complete their studies and to join the workforce, but also to ensuring that these learners have gained knowledge that is deemed applicable to the work place. Consequently, academic administrators must acknowledge and understand the voice of key stakeholders whilst constructing their strategies – in this case, not only the opinions learners who “consume” curriculum and the faculty who design and deliver curriculum but also the concerns of employers who represent the needs of the marketplace for graduate students.

Problem Statement

The trends identified by the AUCC and the Province of Alberta indicate that business schools will experience increased pressure and demand from the government and the labor force to continue to increase access and to create capacity for learners. This continued push to increase participation rates forces academic administrators to examine strategies to meet the needs of learners despite scarcity of funding that imposes limits to physical and human resources. Strategies must be developed first and then prioritized, and business practices and processes must be aligned to accommodate for restrictions to resources and to ensure maximum

value to learners. Research is vital to inform these strategies, business practices, and processes to support the increasing demands on post-secondary institutions driven by the labor force.

Purpose of the Study

This research examines the relevance of curricula in business schools in Alberta. Relevance is difficult to define within the literature. Scholarly articles anthologized in *Prospects of Change in Higher Education: Towards New Qualities and Relevance* (Fremery & Pletsch-Betancourt, 2006) are silent as to the meaning of the word relevance. Gibbons (1998) implicitly defines relevance through the lens of the academy, noting that “relevant universities will be those who are competent at creating a presence for themselves with that range of problem contexts in ways which facilitate the attainment of their institutional goals” (p.36). This view does not align with the proposed work and so this definition of relevance is rejected. The dictionary (Relevance, n.d.) defines relevance as practical and especially social[ly] applicable and lists the synonym as pertinence. As well, the example provided reads “giving relevance to college courses” (para. 1). Pan and Perera (2012) implicitly describe relevance “as the extent to which accounting programs are in line with market expectations” (p. 92). Since the research undertaken was concerned with the viewpoints of employers, faculty, and students, relevance has been defined as the extent to which programming is in line with perceived market expectations. The specific objectives of this research were to explore this notion of relevance with respect to four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences between polytechnic institutes and universities.

This study refers to two related projects. One, reported by Andrews and Higson (2007), is The MISLEM Project, whose aims were in part to “identify the extent to which business

knowledge and skills acquired by business graduates ...are used in employment” (p. 16). The second study, reported by Pan and Perera (2012), examines the market value of accounting degrees in Australia.

Ultimately, the pedagogical practices that best support the needs of students and employers for relevant education to fulfill demands of the workplace in Alberta were identified. It is hoped that these findings will inform the development of strategies to support PSIs in delivering workplace ready graduates to the labour force.

The Research Question

This study addressed the following research question: How are four-year baccalaureate accounting degrees in business schools in Alberta relevant to the expectations of learners and the workplace?

Additionally, the following secondary questions were addressed:

1. What are the characteristics of a relevant education as related to a four-year baccalaureate accounting degree?
2. What are the similarities and differences in pedagogy between a polytechnic institute and a university as related to a four-year baccalaureate accounting degree?
3. What pedagogical practices support students in their efforts to obtain relevant education?

Methodology

A brief overview of the methodology and research design is provided to add context for the study. A more detailed description of the methodology is provided in Chapter 3.

The proposed research is framed by a comparative multiple case study methodology described by Merriam (1998) and by Yin (2003). The research is paradigmatically based on the

relativist/constructivist theoretical perspective. “For constructivists, understanding how things are put together and how they occur is not mere description. Understanding the constitution of things is essential in explaining how they behave” (Finnemore & Sikkink, 2001, p. 394). This is consistent with the stated outcomes of the research – that is, to provide more than a description of the current state and to obtain a deep understanding of curriculum to inform strategy and decision-making tactics by academic administrators.

Elements of the knowledge-based view of strategy are evident in the underlying discussion of this proposal. This concept originates from strategic management literature and is described by Takeuchi (2013) as utilizing the “singular focus on knowledge as the driver of strategy” (p. 68) rather than giving consideration to the resources available to the firm to derive strategic plans. Though worthy of interest for strategy construction, the knowledge-based view is more grounded in the study of business. This study is undertaken to support research in the arena of higher education leadership therefore focuses on research with a view toward more educational outcomes. Consequently, the research was underpinned primarily by Constructive Alignment Theory. This theory looks at the belief that students construct knowledge when teaching activities and assessment activities are aligned with intended learning outcomes (Biggs, 1996). The research work was further supported by Stenhouse (1975), who formed Curriculum Process Theory. This theory looks at curriculum not as an object but rather as a process represented by interaction with the stakeholders (Stenhouse, 1975). Stenhouse promotes the notion that “the purpose of educational research is to inform and improve the practice of education” (Elliott & Norris, 2012). Stenhouse (1983) states:

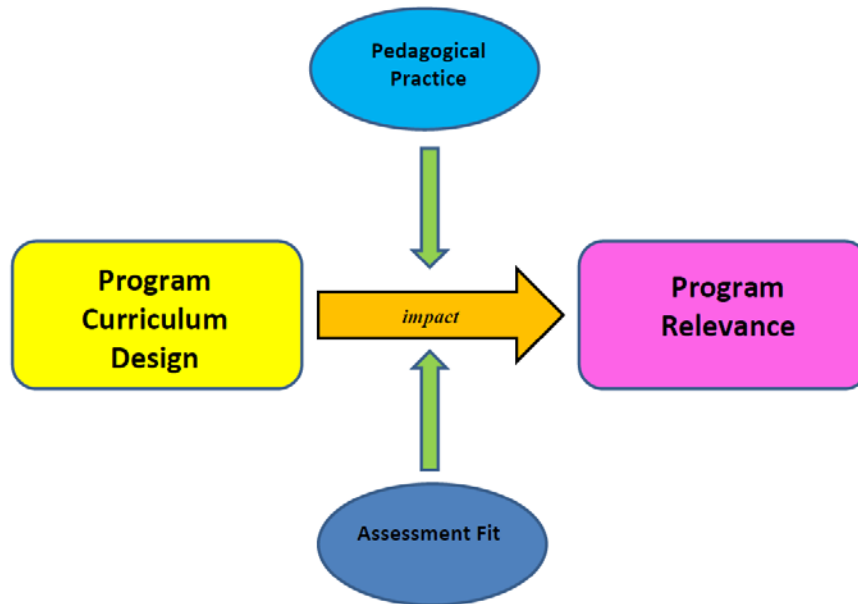
If educational practice is not relevant to theory, then that theory is not properly theory of education. The demand that both theorists' work and practitioners' work be expressed in terms of models which are hypothetical specifications of practice is what makes practice relevant to theory, and places practitioners in a position to send theorists back to their drawing boards with confidence (p.214).

This research incorporates collaboration between these theories to gain a rich understanding of relevance through a variety of stakeholder lenses, while examining the nature of teaching activities and assessments for alignment with curriculum outcomes.

Conceptual Framework

To support these theories, a model representing the conceptual framework for this research is provided:

Figure 1 *Conceptual Framework: The Relationship between Program Curriculum Design, Pedagogical Practice and Assessment Fit and Impact on Program Relevance*



The relevance of the four-year baccalaureate accounting degree program to the expectations of learners and employers (the stakeholders) is dependent on the alignment of the curriculum outcomes with the stakeholders needs. Further, pedagogical practice and assessment fit function as moderating variables serving to enhance relevance to the degree that they are aligned with defined outcomes. For example, if stakeholders identified that knowledge of a particular accounting technique is relevant to employment, this study sought to determine if the current curriculum included the technique. Additionally, this study sought to identify the ways in which the teaching activities align with teaching the technique and the way assessments measure the

achievement of the desired relevant outcome. The alignment of the teaching activities and assessments would increase the relevance of the program.

The research design. The research study utilized a qualitative methodology. Namely, the research design included the multiple case study approach (Merriam, 1998; Yin, 2003) with a comparative analysis. To gain a deeper understanding of the curriculum programming and, at the business schools, a comparative analysis of the similarities and differences of the pedagogical practices, assessments of the business schools were performed (Bretschneider et al., 2004; Goedegebuure & van Vught, 1996; Paisey & Paisey, 2010). Castles (as cited in Kogan, 1996) supports this view, noting that comparative analysis is “a mode of locating and exploring a phenomenon as yet insufficiently understood” (p.401).

The research sites and participants. The Government of Alberta lists 21 publicly funded post-secondary institutions (PSIs) in Alberta and classifies the PSIs as Baccalaureate and Applied Studies Institutions, Polytechnic Institutions, Comprehensive Community Institutions, and Comprehensive Academic and Research Institutions. There are seven schools of business in the province of Alberta offering baccalaureate degree (120 credit) programs approved by the Campus Alberta Quality Council (CAQC).

Purposeful (or purposive) sampling was used to select the specific units to be studied in an effort to “yield the most relevant and plentiful data” (Yin, 2010, p. 88) and was relevant to the selection of both sites and individuals (Creswell, 2012). Specifically, one polytechnic institute and one university were identified to participate in the study based on the criteria discussed in Chapter 3.

Techniques of collecting data and analyzing data. Two qualitative collection methods were included in the research design. Semi-structured interviews are useful to explore participant meanings and enhance understanding of a phenomenon (Creswell, 2012; Vogt, 2012). Initially, semi-structured interviews were conducted with key stakeholders in the study units selected, to gather a rich pool of data relating to a description of characteristics of relevance for program of study. The key stakeholders identified earlier were the participants for each study unit and included the faculty of the accounting program, recent graduates and employers related to the selected research sites. The weaknesses of this qualitative method included the risk that relevant factors might be missed because associated data might be misinterpreted by the researcher or withheld by the research participant (Yauch & Steudel, 2003). However, Parsons and Servage (2005) counter this concern, suggesting that the less structured interview can reveal insights from the interviewee that the researcher might not have otherwise discovered.

Analysis of course description documents was undertaken and relevant data was then captured. The accounting baccalaureate program heads from the two schools provided the relevant course outline documents. These documents provided text data that represented a version of the concept of triangulation and supported data obtained from the interviews and enhanced the complementary value of the study, allowing the researcher to have a more comprehensive view of the results of the analysis (Hesse-Biber, 2010; Yauch & Steudel, 2003). One of the weaknesses of document review is that some of the documentation may not be publicly available (Creswell, 2012). This was not an issue for this study.

Data analysis. Qualitative data obtained from interviews and document reviews was analyzed using coding techniques. Initially, data was analyzed using a preliminary exploratory

analysis approach to obtain a general understanding of the information in the data. Generally, text segments were parsed into codes and then the codes were assigned into themes that were described and reported (Creswell, 2012).

Researcher Perspective and Assumptions

As an academic administrator of an accounting program, I was well situated to have an established relationship with the stakeholders of this study. Additionally, as a professionally designated accountant, I understand the curriculum and its relationship to the workplace and, consequently, I possess an innate comprehension of the symbiotic relationship between administrators, faculty, students and employers. The challenge for me was to negate bias from my study, as I am firmly entrenched in the polytechnic environment.

The findings of this research will inform the strategic development and the priorities at my local institution and will be offered to administrators at other PSIs.

Limitations and delimitations. This study was limited to the extent that the interviewees openly and truthfully contributed responses to be collected as data and subsequently analyzed. Further, the study was limited by the extent to which PSIs have available and accessible course description, course catalogues, websites, and taglines. The utilization of two methods of data collection served to mitigate the impact of these limitations (Creswell, 2012).

This study was delimited by PSIs that are publically funded by the Province of Alberta and further delimited by my choice to include two of seven such institutions. Furthermore, the findings of this study were delimited to those that fall within the application of constructive alignment theory as it relates to teaching activities and assessment practices of the sites selected for the case study.

Rationale and Significance

The findings of this study will inform strategy makers and increase the awareness and knowledge that academic administrators have about the programming decisions made and their impact on learners, and ultimately, the labor force. Additionally, the findings will inform the design of pedagogical practices in business schools to ensure that programming, business practices, and processes are providing maximum value to learners. This project combines interest and experience within the framework of a business context with a significant current concern in the field of educational administration leadership.

Definition of Key Terms

To ensure a common understanding of terminology for this study, a definition of the following terms has been provided:

- business school: a post-secondary institution, faculty, school, or unit that primarily focuses on delivery of business subjects such as accounting, finance, information systems, organizational theory, marketing, management and human resources
- programs of study: include certificate programs, diploma programs, and baccalaureate programs at both private and publically funded post-secondary institutions (Government of Alberta, n.d.b)
- relevance: the extent to which programming is in line with market expectations (Pan & Perera, 2012)
- stakeholder : “any group or individual who can affect or is affected by the achievement of an organizations objectives” (Freeman, 1984, p. 46)

- university: a learning institution that can focus on serving learners interested in a comprehensive, research -intensive environment, and also those interested in career and academic learning (Government of Alberta, n.d.b)

Organization of the Dissertation

Following this chapter, a review of literature relevant to the topic will be presented. Next, a discussion of the research methodology will be provided. Then the findings and an analysis of the data collected will be presented. Last, the implications for academic administrators will be offered.

CHAPTER 2: LITERATURE REVIEW

Accessibility of relevant programming to learners continues to be a pressing concern for academic administrators of business schools. Increasing pressure from employers and the related economic reality that results from declining populations are driving the need for change in post-secondary institutions (AUCC, 2011). The Province of Alberta projects a significant labor shortage over the next decade, specifically including occupations related to business, finance, and administration (Government of Alberta, n.d.c). Academic administrators of business schools must take action to ensure that business practices and processes in their schools align with their strategies to meet these challenges.

The importance of competitive advantage is frequently discussed as a driver for business school strategy and must be at the forefront for academic administrators (Cornuel, 2007; Hanna, 1998; Thomas, 2007). One business school's ability to maintain an advantage over another directly impacts competition for both students and faculty alike. Criticisms leveled by academics are that business schools are too market driven (Pfeffer & Fong, 2002; Thomas & Cornuel, 2012; Thomas, 2007) and that business schools are just "cash cows" to alleviate the shrinking budgets of other institutional departments (Pfeffer & Fong, 2002; Vinten, 2000). Nonetheless, academic administrators are cognizant of the direct connection between reputation and tuition fees and must balance competing priorities.

This literature review explores trends and issues relevant to the academic administrators of business schools and that are germane to quality and curriculum design for four-year baccalaureate degrees in accounting. It critically reviews discussion surrounding the value of

knowledge and constructive alignment theory to scaffold an understanding of pedagogical practice at post-secondary institutions (PSIs).

Next, graduate attributes and related research findings are explored. Later, the relevance of curriculum and the changing profile of the learner are examined and implications for academic administrators are offered. Last, opportunities for further research that emerged as a result of the literature review are extended.

Curriculum Design

The value of knowledge. The seminal work of Herbert Spencer (n.d.) “What Knowledge is of Most Worth?” represents the foundational question to curriculum design for schools of business and, in particular, accounting curricula. This query is reflected in the axiom that “you go to university to get an education and you go to college to get a job.” Broudy (1982) suggests this debate has been carried on through the centuries, referring to the perennial dichotomy of the Socrates-Isocrates split. “The market tells us ... which knowledge is of most worth. It is ‘how to’ knowledge. It is knowledge and skill designed for a programmed result of a competence that has some market value, preferably a high one” (Broudy, 1982, p.575). Despite this statement, Broudy (1982) espouses the Polanyian principles of tacit knowing (Polanyi, 1962), that general curriculum or “context-building knowledge gives form to everything we do and think and feel, on the job, in the voting booth, in the home” (Broudy, 1982, p.578). The challenge for curriculum designers is to determine the appropriate balance of vocational and general skills to satisfy the needs of multiple stakeholders, including students, employers, and academic administrators.

Constructive alignment theory. Constructive alignment theory, developed by John Biggs in 1996, derives from the concept of outcomes-based education (Biggs & Tang, 2007; Brown, Bourke-Taylor & Williams, 2012; Kuhn & Rundle-Thiele, 2009; Vitale, 2010). His theory is defined as “a curriculum design theory that aligns graduate attributes, intended and observed learning outcomes, teaching and learning activities and standards-based assessment” (Brown et al., 2012, p. 163). Specifically, the notions that learning occurs as students construct their own knowledge, and that teaching activities and assessment activities must parallel learning objectives, are the foundation of constructive alignment theory (Biggs & Tang, 2007). Researchers promote the idea that aligned curriculum produces four times greater results on achievement tests than non-aligned instruction (Biggs, 1996; Cohen, 1987).

Though the tenets of constructive alignment theory are broadly asserted throughout the literature (Biggs, 1996; Biggs & Tang, 2007; Brown et al., 2012; Kuhn & Rundle-Thiele, 2009; Vitale, 2010), there are tensions associated with its application. Specifically, Biggs and Tang (2007) make this observation:

Constructive alignment is common sense. Mothers, like driving instructors, use it all the time. What is the intended outcome? That the child can tie her shoes. What is the TLA? Tying her shoes. What is the assessment? How well she ties her shoes. It is so obvious, yet most university teaching is not aligned. (p.61)

Faculty rationalize this view by explaining that grading schemes are norm-referenced rather than criterion-referenced. Further, faculty beliefs and limitations relative to teaching practice and resource limitations – specifically large class sizes – although economical, make authentic assessment difficult (Biggs & Tang, 2007). Vitale (2010) fortifies the discourse by offering the

view from a student perspective, elucidating that learning style, age groups, culture, life and work experiences will sway the success or failure of curriculum alignment. Nonetheless, with respect to curriculum design “...appropriate teaching and innovative pedagogical strategies...will help organisations (and PSIs) to realize the potential of their employees (and graduates) and generate long-term tangible and intangible benefits” (Bevan & Kipka, 2012, p. 194).

Graduate Outcomes

The literature includes a multiplicity of terminology to describe graduate outcomes relative to programming at business schools. For example: generic skills (Andrews & Higson, 2007; Gammie, Gammie, & Cargill, 2002; Treleavan & Voola, 2008); employability competencies (Andrews & Higson, 2007); hard skills, soft skills, cognitive intelligence and emotional intelligence (Goleman, Boyatzis, & McKee, 2002); hard and soft skills (Andrews & Higson, 2007, de Villiers, 2010; Gammie et al., 2002; Goleman et al., 2002; Pan & Perera, 2012). Similar to the term expressed in Treleavan and Voola (2008), the definition for graduate outcomes is explained as by the Higher Education Council Australia (1992); namely, “the skills, personal attributes and values which should be acquired by all graduates, regardless of their discipline or field of study. In other words, they should represent the central achievements of higher education as a process” (p. 20).

Scholars proffer a rich discussion comprised of several components of graduate attributes that are synthesized into two classifications: hard skills and soft skills. Hard skills are comprised of skills in the technical category and include functional expertise such as: preparation, analysis, and interpretation of financial statements; data and administrative skills; IT skills; accounting software; strategic thinking; decision making; and problems solving (Andrews & Higson, 2007;

de Villiers, 2010; Gammie et al., 2002; Goleman et al., 2002; Pan & Perera, 2012). Soft skills consist of leadership and team work skills, ethical and moral values, and self-management; and extend to include employability skills such as curriculum vitae writing, interviewing, job search skills, occupational health and safety, and company culture (Andrews & Higson, 2007; de Villiers, 2010; Gammie et al., 2002; Goleman et al., 2002).

In addition to the classification of attributes as either hard skills or soft skills, discussion surrounding the factors that influence the determination of graduates' outcomes was also evident. Jackson (2009) refers to this practice as competency profiling – a practice that “traditionally involves the deterministic process of devising a framework of abilities, skills, traits, values and knowledge which directly enhances individual performance in the workplace” (p. 85). In particular, professional accreditation standards were discovered as a driver for ascertaining graduate traits. The Association for Advancement of Collegiate Schools of Business (AACSB) promotes the requirement that curricula “are in line with an international set of knowledge and skills” (al Shayeb, 2013, p. 312). This notion is echoed by Treleavan and Voola (2008), and is extended to include the requirements of professional accounting bodies (Pan & Perera, 2012). Pan and Perera (2012) criticize PSIs for focusing on the utilization of accreditation guidelines to set curricula, perceiving that these rigid guidelines preclude schools from being responsive and innovative with their programming. “Simply aligning university accounting programs with the accreditation guidelines may not necessarily increase the employability of accounting graduates” (Pan & Perera, 2012, p. 92). By offering advice for the design of accounting curricula, de Villiers (2008) supports this insight.

Faculty need to respond to environmental changes and the demands of their key stakeholders by amending the curricula to cover both the discipline specific technical skills and a broader set of soft skills in order to prepare future accountants for a career in accounting. (de Villiers, 2008, p.9)

This point leads to an additional theme that emerges from the scholarly discussion. The literature reveals the view that the skills required upon graduation for accounting students have shifted over time and the attributes are dynamic (de Villiers, 2010; Gammie et al., 2002; Jackson, 2009; Kavanagh & Drennan, 2008). Kavanagh and Drennan (2008) scaffold this belief by noting that “the literature highlights the fact that often employers and students have different perspectives about the nature of the ‘professional skills’ that are required for a successful accounting career” (Kavanagh & Drennan, 2008, p. 284). Jackson (2009) adds emphasis and points out that the AACSB promotes collaboration between business schools and industry to enhance predictability of competencies required into the future.

Relevance of Curriculum and Assessment

Evidence in the literature indicates that academics are concerned with the relevance of business school curricula (Andrews & Higson, 2007; de Villiers, 2008; Hanna, 1998; Pan & Perera, 2012; Pfeffer & Fong, 2002; Stevens, 2000; Vinten, 2000). Pan and Perera’s (2012) statement that “universities should accordingly incorporate the market expectations to their accounting programs in order to ensure that accounting graduates are equipped with knowledge and skills required by the market and ready for the workplace” (p.92) reflects the predominant themes located in the literature. Specifically, the themes include: the relationship of curriculum

to the workplace, the role of the advisory board, partnerships with industry, and the relationship of business research to praxis.

Relationship of curriculum to the workplace. Pfeffer and Fong (2002) added emphasis to the general discourse surrounding the gap between what is taught and what is relevant to the workplace, suggesting that “there is little evidence that mastery of the knowledge acquired in business schools enhances people’s careers, or than even attaining the MBA credential itself has much effect on graduates’ salaries or career attainment” (p. 80). In support, and offering a potential explanation, Porter and McKibbin (1988) identified that interaction between the business community and faculty was limited. Additionally, examples of subjects that were notably absent from curricula included the concept of ethical stewardship (Caldwell & Boyle, 2007, Vinten, 2000) and communication skills (Gammie et al., 2002; Pan & Perera, 2012; Treleavan & Voola, 2008).

The role of the advisory boards. In an effort to connect curricula with the workplace, schools are creating and engaging the use of advisory committees and boards. As noted earlier, European researchers have identified the need to consider input from employers in the design of relevant curriculum (Andrews & Higson, 2007) and the use of advisory boards are a means by which to encourage input from employers. Zahra, Newey, and Shaver (2011) report that they “were struck by the lack of systematic research on the contributions of academic advisory boards to education and student learning” (p.120). Though scant, literature reveals a definition and mission of the advisory board as well as suggested duties for the advisory board (Hammond & Moser, 2009; Henderson, 2004; Kamal, Henson, & Missouri, 2010; Zahra et al., 2011). Additionally, there is minimal discussion surrounding the impact on board members and a

nominal critique from the faculty perspective (Kilcrease 2011; Zahra et al., 2011). Typically, a group of professionals – one that often includes alumni and industry leaders brought together to help an academic body pursue and accomplish its objectives – is referred to as an advisory board or committee or an academic advisory board or committee. Primarily, three duties of the advisory board were discussed by researchers, including: curriculum enhancement, environmental scans and trend identification, and fundraising (Hammond & Moser, 2009; Henderson, 2004; Kamal et al., 2010; Zahra et al., 2011). Additionally Zahra et al. (2011) suggest that

given a chance, board members can do more to enhance student learning. For instance, they can identify important research sites, companies, and entrepreneurs undertaking radical innovations; highlight industry trends that are likely to yield important opportunities; and provide leads to valuable sources of capital. They also serve as mentors and identify internships that can hone students' skills. (p.126)

Henderson (2004) endorses this description, but is quick to point out that “advisory boards steer clear of becoming involved in personnel decisions” (p. 73). Further, it is noted that the majority of board members receive no remuneration for their contributions to the schools (Hammond & Moser, 2009; Henderson, 2004; Kamal et al., 2010; Zahra et al., 2011).

Contrary to discussion surrounding the direct correlation between advisory board involvement and relevance of curricula, Kilcrease's (2011) research demonstrates “that faculty in [his] study believed that advisory boards were fair at best in their contribution and importance to business programs” (p.82). Kilcrease (2011) promotes the idea that a lack of communication between the faculty and the board was the likely reason for these findings, extending his

explanation by noting, “if faculty do not clearly know what the board is doing, then both the faculty and the board lose the opportunity to make significant new contributions to the quality of the school’s business department” (p.83). Zahra et al. (2011) agree and further support this argument with a finding that “such outcomes may vary depending on these boards’ level of engagement and where their attention is steered” (p.128). These findings do not mitigate the desire of academic administrators to situate advisory boards within schools of business and to extend this strategy to include partnerships with industry representatives.

Partnerships with industry. Researchers report that “business schools are getting increasingly involved in strategic alliances” (Iñiguez de Onzoño & Carmona, 2007, p. 31). Cornuel (2007), Hanna (1998) and Vinten (2000) echo this message in their work observing that academic administrators have discovered that this alliance strategy addresses concerns that globalization attracts. Cornuel (2007) explains:

By merging or forming partnerships and alliances, schools will benefit from economies of scale and, at the same time, multiply the resources and opportunities offered to faculty and students...and...will generate greater opportunities for student and faculty mobility, will provide incentives for the internationalization of curricula and will encourage the participation of different stakeholders in the higher education system. (p. 89)

Additionally, links with private sector companies provide a source of revenue for private higher education institutions (Cornuel, 2007) and a means to elevate a post-secondary institution’s reputation with employers and students alike (Jessop, 1995).

In an effort to connect curricula with the workplace, schools are responding by shifting learning assessments from the school to the workplace. Evident in the literature is the “desire for

increased practitioner involvement” (Rybacki & Lattimore, 1999, p.75) with regard to assessment of students, while recognizing the time and energy costs to the professionals. Despite the perceived relevance for meaningful learning assessments, Vinten (2000) is concerned that competency based assessment “would lead to an emphasis on assessment at the expense of learning ...[and] that if trends persisted, most learning and assessment would be based in the workplace, leaving the business school merely as a verifier” (p. 182). Academic administrators must be conscious of these types of concerns when determining whether to safeguard or to shift the role of the educational institutions.

Relationship of research to praxis. A concern of relevance is raised with regard to research and praxis, since some posit that business research is not relevant to “real world” scenarios (Pfeffer & Fong, 2002; Thomas & Cornuel, 2012; Thomas, 2007; Vinten, 2000). Diverging from this belief, Harrington and Kearny (2011) offer that “research grounded in practitioner experience, the involvement of business schools in industry problem solving and the business school as a hub facilitating the commercialisation of academic knowledge exemplify these new opportunities” (p. 116). There is, therefore, potential to increase relevance and to advance business schools within their communities. Jessop (1995) lends additional support to this argument by implying that academic administrators would be prudent to consider the reputation and revenue paybacks that applied research could attract for their schools. Evidently, relevance concerns extend to include research practices in business schools. The discourse includes mixed views, noting that some schools’ research efforts lack grounding in pertinent scenarios while, at the same time, some schools are capitalizing on research opportunities presented by industry.

Clearly, relevance of curriculum and assessment is of concern to scholars, as evidenced by the ample discussion and themes that emerged from the literature, including the relationship of curriculum to the workplace, the role of the advisory board, partnerships with industry, and the relationship of business research to praxis. After giving consideration to relevance, additional perusal of the scholarly works leads to consideration of the profile of the learner.

Changing Profile of Learners

In addition to employers' needs, academic administrators must be cognizant of the changing needs of today's learner. Students have different needs today, particularly considering the requisite to continue working whilst earning additional workplace relevant credentials. "The changing profile of customers and the varying demands of programs imply that business schools must be more flexible and responsive" (Iñiguez de Onzoño & Carmona, 2007, p. 30). The underlying message is that if the school operates in a manner that incorporates flexibility and responsiveness to student needs, the school will successfully attract students to its programs (a theme that academic administrators cannot ignore); otherwise, the schools will fail to thrive in the marketplace (Thomas & Cornuel, 2012). Stevens (2000) echoes this awareness, noting that there is "a shift in public attitudes that is making higher education's funding more subject to market forces and consumer preferences" (p. 22). Hence, learners are entering higher education with diverse profiles and are seeking opportunities for learning that address their needs for flexibility.

Gaps and Potential Research Opportunities

The literature review spanned a wide range of topic areas located within the scope of the operation of the business school and revealed a variety of future studies. Future studies could

include topics that were not addressed in the literature, such as geographic location, length of program of study, and the nature of the PSI. A variety of particular lenses could be used to study schools of business. For example, when literature was reviewed geographically, from America, Australia, and Europe, studies were silent on trends and activities related to business schools in Canada (Andrews & Higson, 2007; Pan & Perera, 2012). Additionally, the lengths of the programs of study were excluded from research and findings; for example, if two-year programs were compared with four-year programs and the unique impact on the operations of the business schools, this information would inform academic administrators of issues pertinent to operations. Further, research studies typically did not differentiate between polytechnics, colleges, or universities. Harrington and Kearny (2011) extend this notion and address the silence in the literature.

Future research might explore not just what design science can offer the business school/practitioner interface but also critically examine the underlying difficulties encountered.... In this regard, the exploration of perceptions of societal unease with business schools and their curricula and if and how this is being addressed is beginning to open up as a timely debate (p. 127).

Pfeffer and Fong (2002) augment this argument and suggest that future research efforts “examine the direction of influence between academia and management practice” (p. 86). Kelliher, Harrington, & Galavan (2010) further inspire Harrington and Kearny (2011), who endorse this topic.

Management education should be constructed to reflect both academic and practitioner perspectives, by balancing in-class training, rooted in academic knowledge, with the

experiential knowledge of business leaders and greater attention and investment needs to be made to better understand this dynamic. (p. 128)

Two studies were of particular relevance to this study (Andrews & Higson, 2007; Pan & Perera, 2012). The first was the work of Pan and Perera (2012) who found evidence that existing accounting programs of study in Australia were not aligned with market expectations. They suggest that “further study could examine how to eliminate those discrepancies in order to meet the mutual needs of uncertainties and the market particularly through designing the intended teaching outcome, teaching/learning, activities and assessment tasks” (Pan & Perera, 2012, p. 105). The second study was the work of Andrews and Higson (2007), whose predominant objective was to develop a competency profile in collaboration with employers and graduates as a means to shape undergraduate business curricula in the European Union. Through their exploratory study, eight key employability competencies were identified. Further, they made recommendations to weave employability competencies throughout the curriculum of the business schools. The researchers noted that “it was not possible (from the student findings) to provide a positive correlation between perceptions of quality in business and management undergraduate education and graduate employability” (Andrews & Higson, 2007, p. 24), leaving room for future studies to address this theme.

To address this gap, this research explored the notion of relevance with respect to four-year baccalaureate accounting degrees and discovered pedagogical similarities and differences between polytechnic institutes and universities in Alberta.

Conclusion

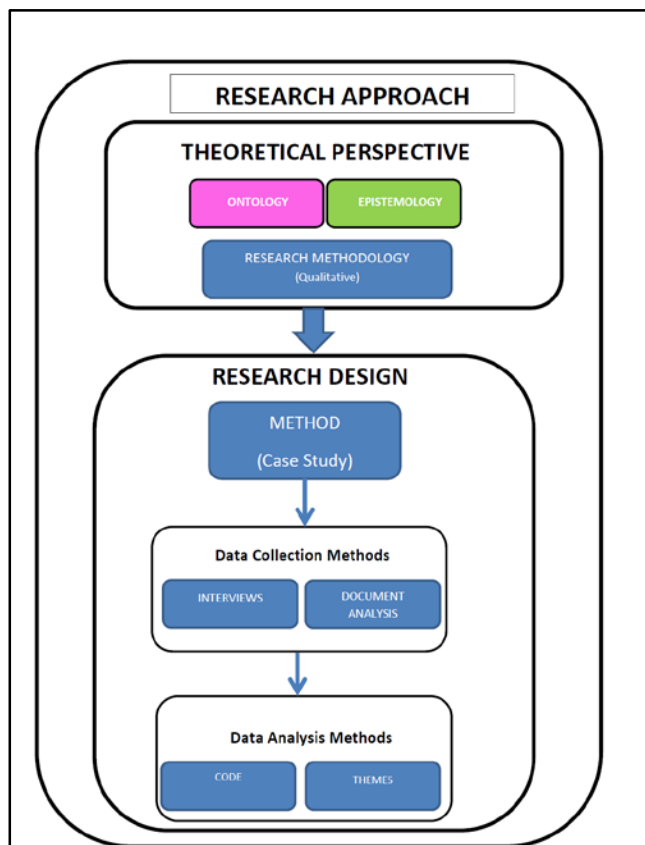
This literature review revealed a multiplicity of topics and discussions relevant to curriculum design for four-year baccalaureate degrees in accounting. The value of knowledge and related constructive alignment theory was examined to frame pedagogical practice at PSIs. Next, graduate attributes were defined and classified and associated tensions were discovered and proffered. Following this, themes pertinent to the relevance of curriculum were revealed and discussed, including the relationship of curriculum to the workplace, the role of the advisory board, and partnerships with industry, and the relationship of business research to praxis. The changing profile of the learner and the implications for academic administrators were offered. Finally, gaps in the literature were identified and opportunities for further study were shown.

As leaders of business schools manage their operations, they encounter a variety of challenges and opportunities. Of urgent concern is the projected increased demand of the labor force and the inevitable impact on schools of business. Academic administrators of business schools must take action to inform decisions and to ensure curriculum design in their schools aligns to the demands of the marketplace, which is comprised of both students and employers, in order to remain viable and competitive in these economically restricted times.

CHAPTER 3: METHODOLOGY

The problem that this research work seeks to solve is to provide insights to inform strategies, business practices and processes developed by academic administrators in order to support the increasing demands on PSIs driven by the labour force. This chapter discusses the components that comprise the context of the research paradigm germane to this study. These components include the ontological and epistemological views of the researcher and related views relative to the research methodology that will be used in this study. This project is paradigmatically based on the relativist/constructivist theoretical perspective. Additionally, detailed plans of the research design including research methods, research participants and site, data collection and analysis techniques, limitation and delimitations, and ethical considerations are presented to support this comparative multiple case study. Figure 2 depicts an overview of the relationship of the research paradigm, theoretical perspective, and the research design and its various components.

Figure 2 *Research Approach*



Research Paradigm

The research paradigm is the framework that encompasses the related research approach that was utilized for this study. The framework is composed of several elements: a theoretical perspective (ontology), an epistemological stance, a methodology, and methods (Crotty, 2010). An explanation and discussion related to each element follows along with the importance of each element to this study.

Ontology. This study is underpinned by relativist ontology. Crotty (2010) states that “ontology is the study of being. It is concerned with ‘what is’, with the nature of existence, with the structure of reality as such” (p.10). For example, a variety of views have been presented

throughout the literature to explain the existence of objects that make up reality and the engagement of consciousness, including realism, idealism interpretivism, positivism, and relativism. Descriptions of these views range from the notion that realities exist outside the mind (realism), to what exists is only real in the mind (idealism), to reality only being reality if one can make sense of it (relativism) (Blaikie, 2007; Crotty, 2010; Lincoln & Guba, 1985). After consideration of these views, it was concluded that the relativist view ties directly to the nature of the queries for this study as this research work seeks to explore the notion of relevance as it relates to curriculum and pedagogy from a variety of viewpoints or perceptions of reality held by the study participants. The findings will be revealed and analyzed giving reflection to the relative nature of the stakeholders' points of view.

Epistemology. In relation to the described branches of ontology, a constructivist paradigm is appropriate for this study. Crotty (2010) explains that epistemology “is a way of understanding and explaining how we know what we know” (p.3). In a manner similar to the approaches to ontology, scholars offer a number of models to explain how we understand what we know. Some examples of these approaches include constructivism, feminism, and modernism. A wide range of interpretations from these perspectives is available in the literature, from meaning-making in an individual's mind (constructivism) to the characterization of experiences with a matriarchal view (feminism), to accepting that truth is absolute and that science will form the basis of all knowledge (modernism) (Blaikie, 2007; Crotty, 2010; Lincoln & Guba, 1985). Each stakeholder's experience is integral to the understanding of relevance and its relationship to curriculum therefore this work is referenced by a constructivist paradigm.

Lincoln and Guba (1985) offer a variant perspective of these individual elements and rather than considering them uniquely, they view both ontology and epistemology as comprising a researcher's theoretical perspective. Regardless of the nomenclature used, an understanding of the research paradigm framing a researcher's work is paramount to crafting an appropriate research approach that ensures suitable data collection and ultimately sound interpretation and analysis of the data collected. Olson (2011) supports this belief by noting that "all research designs make assumptions about ontology and epistemology...[and that] understanding these assumptions is important, because the assumptions shape the researcher's understanding of what data are" (p.16).

Following the lead of Lincoln and Guba (1985), my ontological view is blended with my epistemological stance to frame my theoretical perspective and to inform my research approach. My belief that reality becomes reality as we make sense of it aligns with the relativist view. Furthermore, I also believe that information becomes knowledge and that we make meanings based on our own unique experiences. This belief aligns with a constructivist epistemology. Collectively, the relativist/constructivist views are factors that shaped my selection of methodology and research design. The tenor of the research question and related secondary questions for my research suggested connections with theoretical perspectives associated with the relativist/constructivist stance and ultimately produced a qualitative research approach for my study.

Methodology. This work utilizes a qualitative methodology approach. Research methodologies are categorized into three distinct classifications: a quantitative methodology, a qualitative methodology, or a mixed methods methodology each designed to support a particular

nature of research problem. According to Creswell (2012), a quantitative methodology aligns best with a problem that seeks to explain “why something occurs [and tries to identify relationships amongst variables or explain how] one or more variables might influence another variable” (p.13) – this methodology does not align with the explorative nature of this study. Conversely, he states that a qualitative methodology “addresses a research problem in which you do not know the variables and need to explore” (p. 16) – this methodology more closely aligns with the explorative nature of the study. Last, he notes that a mixed methods methodology combines both quantitative and qualitative research methods in one study to “provide a better understanding of your research problem than either type by itself” (p.535). It was felt that the nature of the study was more explorative as the variables related to teaching and assessment activities were not yet known therefore a mixed methods methodology would not be suitable for this study. Accordingly, to meet the study objectives in exploring the notion of relevance with respect to four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences between polytechnic institutes and universities, this study plan follows a qualitative research methodology. The nature of the research questions and the purpose of the planned research drive the desire to explore the phenomena related to relevance, pedagogy, and assessment from the point of view of a variety of stakeholders. This desire aligns with several salient features of qualitative research, including the importance of the participants’ perspective, the inclusion of fieldwork, the notion that the researcher is the primary means of collecting data, and the belief that words will generally convey the analysis and interpretation of the data in a narrative rather than numerical form (Merriam, 1998). Olson (2011) supports the choice of this methodology, noting that

research designs do not fall neatly along a continuum anchored at one end by a realist ontology and a positivist epistemology and at the other by a relativist ontology and a constructivist epistemology. Nevertheless quantitative designs are generally realist and positivist in nature, whereas qualitative designs tend to have a more relativist ontology and constructivist epistemology (p.17)

Thus, he indicates a clear alignment with the researcher's beliefs unpinning the research paradigm for this research.

Details of the research design, including the approach, research sites and participants, data collection methods and analysis, limitations and delimitations, and ethical considerations will be discussed.

The Research Design

Method. The nature of the research study aligns directly with qualitative methodology, as the aim of the research work is to explore and gain a deeper understanding of constructive alignment theory and its application to the relevance of four-year baccalaureate degrees in accounting through the viewpoint of several stakeholders. Specifically, the research work used a case study approach. The case study approach is interpreted differently by various scholars. Stake (1995) believes that a case could be an individual or group of individuals to be studied, while Merriam (1998) identifies a case as involving a series of processes that may form an event or multi-step activity. Baxter and Jack (2008) explain that

case study is an approach to research that facilitates exploration of a phenomenon within its context using a variety of data sources. This ensures that the issue is not explored

through one lens, but rather a variety of lenses which allows for multiple facets of the phenomenon to be revealed and understood. (p.544)

Researchers (Creswell, 2012; Merriam, 1998; Stake, 1995; Yin, 2003) echo the explorative value of this qualitative methodology. Despite this significance placed on the case study approach, researchers have been criticized for attempting “to answer a question that is too broad of a topic that has too many objectives for one study” (Baxter & Jack, 2008, p. 546). To address this issue, Creswell (2012) suggests that a more appropriate definition of a case study would be to include the notion that the case study is bounded where “*bounded* means that the case is separated out for research in terms of time, place, or some physical boundaries”(p.465). Yin’s (2003) scaffolding supports the use of the case study approach in this research, as he notes that this method is principally appropriate when the researcher believes that the “contextual conditions...[are] highly pertinent to[the] phenomenon of study” (p.13). In this instance, given the specificity of the questions and the assumption that the style of pedagogical activities and assessments are unique to each type of institution, context is significant to the study, and hence it aligns with the case study method.

There are a variety of different types of case studies that may be used to study a situation or phenomenon. Cases are categorized according to the underlying motivation to undertake the study. For example, the range comprises descriptive, exploratory, explanatory, intrinsic, instrumental and collective (Baxter & Jack, 2008; Creswell, 2012; Stake, 1995; Yin, 2003). Appendix A provides a brief description by Baxter and Jack (2008) of the purpose and circumstance that each type of case study would employ. From these descriptions, it was determined that a multiple case study approach would be used for this research. These were the

nature of the queries: How are four-year accounting degrees relevant to the needs of the learners and the workplace? What are the characteristics of relevant education? What are the similarities and differences related to teaching activities and assessments between a polytechnic institute and a university? What pedagogical practices support students in obtaining a relevant education that resonates with the exploratory case type? The comparison of the teaching activities and assessment activities of the two PSIs selected for study and subsequent analysis of their similarities and differences between the sites is integral to this exploratory multiple case study.

The Research Sites and Participants

The research work examined the relevance of a four-year baccalaureate degree in accounting in Alberta from a variety of viewpoints, including those of learners (as represented by recent graduates), employers, and PSI faculty. A research strategy incorporating purposeful (or purposive) sampling to identify the units of analysis was used (Merriam, 1998; Yin, 2003). “Purposeful sampling is based on the assumption that the investigator wants to discover, understand and gain insight and therefore must select a sample from which the most can be learned” (Merriam, 1998, p.61) . Views offered from the key stakeholders, who included employers, faculty, and recent graduates (completers of the program within the last two years) were used to inform insights into the notion of relevance and pedagogical practices in PSIs in Alberta.

In order to select the research sites for the study a review of the post-secondary schools in Alberta was undertaken. The Government of Alberta lists 21 publicly funded post-secondary institutions (PSIs) in Alberta and classifies the PSIs as Baccalaureate and Applied Studies Institutions, Polytechnic Institutions, Comprehensive Community Institutions, and

Comprehensive Academic and Research Institutions. There are seven schools of business in the province of Alberta offering baccalaureate accounting degree (120 credit) programs approved by Campus Alberta Quality Council (CAQC): Athabasca University, MacEwan University, Mount Royal University, NAIT, SAIT Polytechnic, University of Alberta, and University of Calgary. Additionally, 17 of the publicly funded PSIs offer CAQC approved certificates (30 credit) and/or diplomas (60 credit) in a business-related program of study (Government of Alberta, n.d.b).

The boundaries of this case study were determined by the use of purposeful sampling to select the specific units to be studied in an effort to “yield the most relevant and plentiful data” (Yin, 2010, p.88). Patton (1990) reiterates this support by asserting that “the logic and power of purposeful sampling lies in selecting *information-rich cases* for study in depth. Information-rich cases are those from which one can learn a great deal about issues of central importance to the purpose of the research” (p. 169). Creswell (2012) further notes that purposeful sampling is relevant to the selection of both sites and individuals (Creswell, 2012).

To determine the population from which to select a purposeful sample for units of analysis, a review of Province of Alberta information was undertaken. An appraisal of this information reveals that there are no comprehensive community institutions in Alberta that offer a four-year baccalaureate accounting degree. Additionally, it was determined that five universities and two polytechnic institutions offer the degree pertinent to this study. Given the researcher’s ability to exert influence over faculty and curriculum at her place of employment, NAIT has been excluded from the pool of potential sites for data collection. By default, the sole remaining polytechnic institution in the population (SAIT Polytechnic) was selected as the representative polytechnic unit of analysis.

In order to facilitate a comparison with the employment market, it is reasonable to select a university that shares the same geographic region with the polytechnic institution; therefore, only two potential choices exist that meet the criteria of being classified as a university and offering a four-year baccalaureate degree in accounting: Mount Royal University and the University of Calgary. The University of Calgary was selected as the second unit of analysis for the proposed research work. The reasons for this selection were twofold. First, Mount Royal University (MRU) has only been a university since 2009, and the accounting degree has only been offered since 2008. MRU was a college previously and the status of the change in culture from a college to a university is unknown. The University of Calgary has been a university for a significantly longer period of time and the accounting degree program is more established; Second, the researcher is affiliated with the University of Calgary as a graduate student and this may facilitate access to participants and documents for study.

Once the units of analysis for the research sites were selected, participants for the representing the various stakeholder views were selected. Lists of recent graduates – defined as completers of the four-year baccalaureate accounting degree within the last two years from April 2014 were obtained from administrators at each research site. In addition to contact information for recent graduates, each list provided names of the companies that employed the graduates. PSI directories were also obtained to identify faculty that taught core courses in the related four-year baccalaureate accounting programs. Further details relative to the research participants will be discussed in the following section.

Data Collection Methods

Two qualitative data collection methods are included in the research design: interviews and document analysis. Data collection methods are a means of gathering information through asking questions of research participants and observing their behaviours. There is a variety of types of data collection methods known as instruments– including surveys, questionnaires, interviews, and observations– each with a specific purpose and each generating either quantitative (numerical) data or qualitative (text) data (Creswell, 2012). Data to support the variety of lenses in the exploration of the associated pedagogical activities and assessments was collected from four sources:

- interviews with accounting faculty
- interviews with recent graduate accounting students
- interviews with known employers of the PSIs accounting program graduates
- document analysis of course outlines relative to each program’s core courses

Interviews. Initially, semi-structured interviews were conducted with stakeholders in the study units selected, to gather a rich pool of data relating to teaching activities and assessments for courses in the program of study. Researchers agree that interviews are described as conversations between two people or a group of people for the purpose of gaining information, comprehension, and understanding (Barlow, 2010; Merriam, 1998; Olson, 2011). They are useful to explore participant meanings and enhance understanding of a phenomenon and they are a vital source of data for case study researchers (Barlow, 2010; Creswell, 2012; Vogt, 2012). Sixteen interviews were conducted via telephone due to geographic limitations and were recorded to facilitate transcription. Barlow (2010) reports that interviews “are often categorized

as *structured, semi-structured, unstructured, and informal* [and that] group interviews are referred to as *focus groups*” (p. 495). The categories generally refer to the degree of control that the interviewer and interviewee have in the interview. For example, when little information is known about a research phenomenon, the researcher may choose an informal, unstructured approach to interviewing, so that the interviewee may tell the researcher his or her entire story. The interviewee has maximum control of the interview and the interviewer has little control over the interviewee. Though this style of interview provides maximum data and can reveal traits or characteristics of the phenomenon that were unexpected, Olson (2011) cautions that “discussion can be wide ranging [and that it is] easy to lose focus” (p.36). On the other hand, the use of a formal structured interview provides an easy-to-use, quick method to gather standardized data, but responses are limited to only the questions asked and key information may be missed (Olson, 2011). A semi-structured interview allows a balance between control over the interview while allowing exploration of the topic, as the interviewer can probe and follow up idea leads generated by the interviewee (Olson, 2011). Despite Olson’s (2011) perceived disadvantages of dissimilar questions for interviewees and increased complexity for data analysis, the exploratory nature of this style was suitable for this research. The interview protocol is available in Appendix B.

The population for each unit of analysis was the faculty responsible for delivering core courses, recent graduate accounting program students, and employers of accounting program graduates. Olson (2011) and Morse, Barrett, Mayan, Olson, and Spiers (2002) agreed that “the decision about whom to interview is critical to the validity of a qualitative study because it influences the adequacy of the sample” (Olson, 2011, p. 25). The participants were invited via

email to volunteer to be interviewed. “In general, if articulate individuals with extensive experience can be identified and recruited, fewer participants will be required” (Olson, 2011, p.26). Initially, three participants were interviewed from each stakeholder group for each research site. Specifically three recent graduates and three faculty members from the SAIT School of Business Bachelor of Business Administration – Accounting program and three recent graduates and three faculty members from the Haskayne School of Business at the University of Calgary Bachelor of Commerce – Accounting program. It was discovered that employers hired both SAIT and University of Calgary accounting graduates and a distinction based on unit of analysis could not be determined therefore four employers in total were interviewed. Purposeful sampling methods do not prescribe a sample size per se, but rather restrict the sample from extending beyond a point of saturation that is measured by the addition of redundant information to the data pool (Lincoln & Guba, 1985; Merriam, 1998; Patton, 1990). Interviews were conducted with three participants from each of the four stakeholder pools (university recent graduate, university faculty, polytechnic recent graduate and polytechnic faculty) and four participants from the employer stakeholder pool for a total of sixteen interviews. These interviews were sufficient to reach the point of saturation for the data pool.

The weaknesses of this qualitative method include the risk that relevant factors may be missed because associated data may be misinterpreted by the researcher or withheld by the research participant (Yauch & Steudel, 2003). Further, Olson notes that “participants not asked all the same questions [data] are more complicated to analyze” (2011, p. 36). However, Parsons and Servage (2005) counter that the value of a semi-structured interview lies in the possibility

that the researcher may reveal insights from the interviewee that might not have been discovered otherwise. Despite these weaknesses a rich pool of data was collected for this study.

Document analysis. In addition to semi-structured interviews, document analysis of course outlines was employed in this study. Documents “consist of public and private records that qualitative researchers obtain about a site or participants in a study” (Creswell, 2012, p.223). The advantages to utilizing documents in a study as a source of data are twofold: a) they are generally presented in text form; and b) they do not require transcription, thus facilitating the data analysis process. The disadvantage is that documents could be difficult to obtain, particularly if they are not publicly available (Creswell, 2012). Creswell (2012) reports additional challenges, including completeness, authenticity, and accuracy.

Document analysis of course outlines associated with the program of study in each case unit of analysis was undertaken and relevant data was captured. The course outline documents selected for review were determined based on the status of the course relative to the degree program of study. The documents selected for review included courses that are core to the degree requirements and included seven course outlines from the University of Calgary and twelve course outlines from the SAIT School of Business. Elective courses were excluded from the sample, since not all learners participated consistently in the elective courses. It was originally anticipated that the faculty participants selected for interview would also provide the related core course outline for the purpose of the document analysis; however, the documents were supplied by the chair of each respective program.

These documents provided text data that triangulate, or provide alternate views of the data sets obtained from the interviews. Creswell (2012) supports the notion that “qualitative

inquirers triangulate among different data sources to enhance the accuracy of the study” (p. 259). This strategy enhanced the complementarity value of the study, as it allowed the researcher to have a more comprehensive view of the results of the analysis (Hesse-Biber, 2010; Yauch and Steudel, 2003). The notion of triangulation for qualitative studies will be further explored later in this chapter.

As noted above, one of the weaknesses of document review is that some of the documentation may not be publicly available, particularly as course outlines represent curriculum that may be protected or seen as proprietary by each school (Creswell, 2012). This issue was addressed and resolved with the study participants; in any case, the investigator was confident that positive affiliations with both PSIs facilitated obtaining access to participants and the course outline documents for the study.

Data Analysis Methods

A rich pool of data was collected from the interview transcription documents as well as the course outline documents. The next step in the process was to analyze the data. Yin (2003) describes data analysis as “examining, categorizing, tabulating, testing or otherwise recombining both quantitative and qualitative evidence to address the initial positions of a study” (p. 109). He also reveals that a significant challenge for investigators using a case study method is that data analysis methods are not well defined (Yin, 2003). Creswell (2012) provides detailed descriptions of methods that will be employed to analyze the text information obtained from the interviews and the document analysis.

Qualitative data obtained from interviews and documents reviews was initially analyzed using a preliminary exploratory analysis approach to get a general understanding of the

information in the data. From this exploratory analysis a start list of codes was created to begin the coding process. (Miles, Huberman, and Saldana, 2014), Generally, text segments were parsed into codes and then the codes were assigned into themes to be described and reported (Creswell, 2012). Specifically, Miles et al. (2014) describe codes as “labels that assign symbolic meaning to the descriptive or inferential information compiled during a study” (p.70). They continue to describe the various types of codes that can be applied to the text data. For example, some types include: in-vivo coding, which uses the participants’ own words; descriptive coding, which assigns a word or basic phrase identifying a key topic in a block of text; and values coding, which reflects the values, attitudes, or beliefs of the participant (Miles et al., 2014). Descriptive coding and value coding were predominantly utilized for the data collected during this study, as the views of the individual stakeholders are germane to this research work.

Subsequent to the initial coding process, a second round of coding was employed to discover patterns within the data. Pattern codes were useful to identify themes or explanations that emerged from the data and generally consist of “categories or themes, causes/explanations, relationships among people, [and] theoretical constructs” (Miles et al., 2014, p.87). The data codes were compiled into a meta matrix that summarized research data offered by the participants and facilitated the discovery of patterns in the data (Miles et al., 2014). The patterns that emerged from this research revealed insights related to informing strategies, business practices and processes related to the notion of career-relevance and differences and similarities of teaching activities among the PSI’s selected for the study.

Trustworthiness and Triangulation

Knowledge constructed from research is evaluated based on the perceived trustworthiness of the research findings. The degree of trustworthiness is influenced by the perceived traits of reliability and validity within the data collected and the data collection methods. The measures of reliability and validity directly correlate with the confidence of the user in the research findings. There is some tension in the literature relative to the terminology used to describe the notion of trustworthiness as it relates to a qualitative study versus a quantitative study (Bloomberg & Volpe, 2012). Bloomberg and Volpe (2012) present the notion of validity and reliability are terms traditionally used to describe quantitative studies and that credibility and dependability are terms used to evaluate qualitative research. Merriam, a noted qualitative researcher prefers the quantitative terms as she describes the evaluation of qualitative research stating that “reliability refers to the extent to which research findings can be replicated” (1998, p. 205). Yin, a qualitative researcher and an expert with the case study methodology, reports that “a common complaint about case studies is that it is difficult to generalize from one case to another” (2003, p.38). He argues that for case studies, reliability should be assessed by replicating the research process in the *same* case rather than a new circumstance. As well from the qualitative study point of view, Miles et al. (2014) advise that researchers should ensure that a clear statement of paradigms and constructs is clearly articulated, in order to enhance the reliability of the study. Further tension exists in the discourse as Wolcott (1990) flatly rejects the notion of validity relative to qualitative studies, noting that findings from qualitative research cannot be generalised. Creswell (2012) offers that qualitative research should be evaluated based on dependability instead.

It is the preference of the review committee for this study that the terms credibility and dependability be used to evaluate this study. Bloomberg and Volpe (2012) explain that credibility “suggests whether the findings are accurate and credible from the standpoint of the researcher, the participants, and the reader” (p.125) and add that findings are dependable if they are “consistent...with the data collected” (p.125).

Credibility and dependability of this research was enhanced by using an assortment of techniques. Member checks of the interview data were performed by asking interviewees to review the transcripts for accuracy. This process also mitigated researcher bias by ensuring an accurate representation of the criteria. A peer examination was undertaken as colleagues were asked to comment on findings as they emerged (Creswell, 2012; Merriam, 1998; Miles et al., 2014). Inter-rater reliability was established with the assistance of a colleague who coded a transcript to ensure consistency with the researcher. Discussion and resolution of discrepancies confirmed comparable interpretations of the data by both raters.

Another technique used to strengthen this research work was triangulation. Triangulation is a practice that uses a variety of sources of data to confirm the research findings. Specifically, the data collected from document analysis was used to triangulate the data collected from the data collected from the interview participants. Creswell (2012) supports the notion that “qualitative inquirers triangulate among different data sources to enhance the accuracy of the study” (p. 259) and elucidates this notion by specifically mentioning the use of interviews and document analysis as an example of triangulation in a qualitative study. This practice was echoed in this research study.

Limitations and Delimitations

This study was limited to the extent that the interviewees openly and truthfully contributed responses collected as data and subsequently analyzed. Further, the study was limited by the extent to which PSIs and the faculty participants had available and accessible course outlines.

This study was delimited by the researcher's election to consider only PSIs that are publically funded by the Province of Alberta and it was further delimited by its examination of only two of 21 such institutions. Further, the findings of this study were delimited to those that fell within the application of Constructive Alignment Theory as it relates to teaching activities and assessment practices at the two units of analysis included in the case study. Additionally, findings were delimited based on the perceptions of the research participants and data collected from the document analysis.

Ethical Considerations

There are several ethical matters that were considered for the study, including protection of the privacy and confidentiality of the participants, obtaining informed consent, and obtaining research ethics board approvals at participating institutions.

Privacy and confidentiality. The privacy and confidentiality of information and participant identities was assured. Measures were in place to ensure that data was secure and that identities of participants and PSIs would not be made public. Pseudonyms were assigned and utilized in the study. The use of pseudonyms is a common practice amongst researchers, particularly in an environment where competitive advantage and reputation is as important as it is within the business schools in Alberta. Olson (2008) cautions that “strategies such as the

removal of the names of participants, of all locations and individuals in the transcript help preserve the identity of participants, but this alone may not be enough to prevent identification particularly if the researchers are studying individuals from a small community or group who all know one another” (p. 83). Pseudonyms were assigned and utilized in the study.

Informed consent. Interview participants had to sign an informed consent waiver. It was paramount that the consent waiver explained that the participant might withdraw from the study at any point and that it note the information would only be used for its specified purpose. As well, permission to publish the study findings was obtained from each participant.

Research ethics board. Approval was obtained from the Research Ethics Board (REB) of each PSI that is participating in the study. Additionally, ethics approval from the researcher’s institution was obtained as well. For the study, one of the units of analysis in the case study was the researcher’s own institution for graduate studies – the University of Calgary. The other unit of analysis was SAIT Polytechnic. REB approval from both institutions was obtained prior to the collection of any data related to the study (Creswell, 2012; Parsons & Servage, 2005).

Conclusion

This chapter presents the research approach that was used to address how four-year baccalaureate accounting degrees are relevant to learners and the workplace. Underpinned by a constructivist paradigm, discussion of each element of the research approach and design was offered. A qualitative methodology, using a comparative multiple case study, explored the phenomena related to the two units of analysis. Interviews and document analysis were employed to collect a rich supply of data that was analyzed and coded into themes and

descriptions. A report of the research findings was prepared and is presented in Chapter 4 to inform academic administrators' strategies specific to curriculum design.

CHAPTER 4: FINDINGS

The issue for academic administrators encompasses not only engaging a sufficient number of learners to complete their studies and to join the workforce, but also to ensure that these learners have gained knowledge that is deemed applicable to the work place.

The objectives of this research were to explore the notion of relevance with respect to four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences between polytechnic institutes and universities. This study employed the case study method to explore two post-secondary sites located in the geographic area of Calgary, Alberta; namely, SAIT Polytechnic and the University of Calgary. Twelve semi-structured interviews were conducted with participants from each research site across two stakeholder groups, identified as faculty and recent graduates. An additional four semi-structured interviews were conducted with stakeholders identified as employers to comprise a total of sixteen interviews for this project.

The comparison of the teaching activities and assessment activities of the two PSIs selected for the study and the subsequent analysis of the similarities and differences between the sites was integral to this exploratory multiple case study. The findings revealed in this investigation will inform the development of strategies by academic administrators to support PSIs in delivering workplace-ready graduates to the labour force.

This chapter simply presents and describes the findings from the in-depth interviews combined with document analysis of related academic course outlines. Specifically, the responses are organized as derived from the interview questions included the study: characteristics that make a four-year baccalaureate degree career - relevant education; teaching activities that support relevance; assessment activities that support relevance; and similarities and

differences between polytechnic institutes and universities. This presentation is consistent with the recommendation of Bloomberg and Volpe (2012). These findings will be further interpreted and discussed in Chapter 5 and implications of these findings for academic administrators will be offered in Chapter 6.

Characteristics that Comprise Relevance in a Four-year Baccalaureate Education

In an initial query to the volunteers for the semi-structured interview, each participant was asked to identify the characteristics that make a four-year baccalaureate accounting degree an education that is relevant for the field. The term relevance was defined for each participant as the extent to which programming is in line with market expectations (Pan & Perera, 2012). A variety of characteristics emerged from the discourse of the interview participants, ranging from specific skills and technical competencies that were thought to be important to generalizations about the nature of learning outcomes for program graduates. Specifically, characteristics marking relevant education included: accounting and accounting-related technical skills – the ability to understand and perform basic technical and financial literacy skills; software knowledge – the ability to use software utilized in the workplace; teamwork – the ability to work with others in groups; critical thinking – the ability to think through a problem; breadth and integration – the ability to understand the business context beyond accounting knowledge for topics like marketing, law, and strategy; used at work – the ability to use the knowledge or skill in the workplace; communication and public speaking - the ability to express oneself effectively; skills and knowledge related to professional studies – knowledge required for case writing and professional assignments; research skills – the ability to seek information; reading comprehension – the ability to understand written material; political savvy – the ability to

understand the subtleties of organizational behaviour; and time management – the ability to effectively utilize available time. Table 1 shows the frequency of characteristics reported by each stakeholder group.

Table 1

Frequency of Characteristics Reported by Stakeholders

<u>Characteristic</u>	Faculty (%)			Recent Graduates (%)			Employer (%)	Total (%)
	<u>U</u>	<u>P</u>	<u>C</u>	<u>U</u>	<u>P</u>	<u>C</u>		
Accounting and accounting related technical skills	100	67	83	100	100	100	75	88
Communication/public speaking	33	33	33	33	33	33	75	44
Critical thinking	33	67	50	33	33	33	50	44
Understanding of business context	33	33	33	67	33	50	50	44
Work in teams/groups	33	33	33	67	83	83	25	50
Software	33	100	67	67	67	67	25	56
Used at work	0	33	17	67	50	50	25	31
Used in professional studies	0	0	0	0	17	17	0	6
Time management	0	0	0	0	0	0	0	0
Breadth/integration	33	33	33	0	0	0	75	31
Research skills	0	33	17	0	0	0	0	6
Reading comprehension	0	33	17	0	0	0	0	6
Political savvy	0	0	0	0	0	0	25	6

Note. U=University, P=Polytechnic, C=Combined

Accounting and accounting-related technical skills. Stakeholders generally agreed that the ability to understand and perform basic technical and financial literacy skills was relevant. Overall 88% of the interviewees discussed the notion of accounting and accounting-related technical skills as being career- relevant preparation. Within each stakeholder group, 83% of faculty, 100% of recent graduates, and 75% of employers reported this as a characteristic of relevant education and, consequently, this was the most discussed characteristic of relevance.

Software knowledge. Overall, 56% of participants reported that the ability to use software utilized in the workplace as relevant education. Though equally reported as relevant by faculty and recent graduates at 67%, only 25% of employers deemed software knowledge to be a pertinent trait. Employer participant D explains, “We've got a lot of proprietary software that we would teach students to use...so it's not a differentiating factor [for a hiring decision]”.

Teamwork. Recent graduates reported that the ability to work with others in groups was relevant. Overall, 50% of the interviewees discussed the notion of group work and working in teams as a skill to be described as relevant education. Within each stakeholder group, 33% of faculty, 83% of recent graduates, and 25% of employers reported this as a characteristic of relevant education. Recent university graduate participant A emphatically stated that “The biggest relevance in my opinion is...essentially being able to work in teams. When it comes to solving different accounting issues I think that is probably the number one takeaway that I got from my four year degree.” The faculty and employer groups did not share this view. This discrepancy will be explored further in Chapter 5.

Critical thinking. Overall, 44% of interviewees, including half of faculty, half of employers, and one third of recent graduates noted that the ability to think through a problem

was relevant. Despite the view of recent graduates, employers believe that “understanding ‘how to think’ versus ‘how to do’ [by] focus[ing] ...[beyond] how to do debits, and credits, and banking statements, but [by] focus[ing] on how to think about the economic substance of a transaction and how you best depict the economic substance rather than how you just record it” is a relevant skill as expressed by employer participant C.

Breadth and integration. Similarly, 31% overall stakeholder responses indicated that the ability to understand the business context beyond accounting knowledge for topics such as marketing, law, and strategy is relevant to the marketplace. That being said, the mix of the stakeholders is varied for this trait, in that no recent graduates and 75% of employers felt this way as compared to only one third of faculty. Despite her colleagues’ views, university faculty participant B emphatically supported the belief that “the market expects of their accountant to be both technically skilled and to have a strong understanding of the economic working and business workings in the broader environment.”

Used at work. Half of recent graduates indicate that relevance in the marketplace is positively correlated with use of the knowledge or skill in the workplace. Some faculty and employers shared this view, registering support at 17% and 25%, respectively.

Communication and public speaking. Overall, 44% of participants indicated that the ability to express oneself effectively was pertinent to the marketplace. The stakeholder groups were relatively similar in their views regarding communication. University faculty participant C echoed this sentiment, noting “the ability to communicate and analyze accounting information, which the recruiters and people who have accountants reporting to them say is a rare find in the earlier stages of careers”.

Other characteristics. With 6% overall frequency in the respondents discussion of each trait, the stakeholder groups indicated other characteristics that are relevant to the marketplace. These traits included: skills and knowledge related to professional studies – knowledge required for case writing and professional assignments; research skills – the ability to seek information; reading comprehension – the ability to understand written material; political savvy – the ability to understand the subtleties of organizational behaviour; and time management – the ability to effectively utilize available time.

Summary of Characteristics

The seven characteristics that were most frequently discussed were: accounting and accounting related technical skills; software knowledge – the ability to use software utilized in the workplace; teamwork; critical thinking; breadth and integration; used at work; and communication and public speaking. Additionally, other traits such as skills and knowledge related to professional studies, research skills, reading comprehension, political savvy, and time management were discussed less often and are consequently deemed less important for this study. The most notable contrast in the responses was the difference between faculty, recent graduates, and employers relative to the discourse surrounding the importance of software skills and teamwork. These findings will be further discussed in Chapter 5.

Teaching Activities that Support Relevance

The next question that was posed to the interview participants probed the manner in which teaching activities supported relevant education. Interviewees were asked what teaching activities supported career relevance, and they were asked to supply examples of the pertinent activities. Compared to the vast array of responses generated by the initial line of questioning,

the stakeholders offered a wide range of responses, including case study, group activities and group problem solving, small group discussion, student presentations, large group discussion, lecturing, lab work and assignments, role playing, and take home assignments. Table 2 shows the frequency of teaching activities reported by each stakeholder group.

Table 2
Frequency of Teaching Elements Reported by Stakeholders

<u>Teaching Elements</u>	Faculty (%)			Recent Graduates (%)			Employers (%)	Total (%)
	<u>U</u>	<u>P</u>	<u>C</u>	<u>U</u>	<u>P</u>	<u>C</u>		
Lecture	33	0	17	67	67	67	0	31
Case Study	0	33	17	100	33	67	100	56
Group Activity/ Problem	100	67	83	100	67	83	0	63
Small Group Discussion	67	100	83	0	33	17	0	38
Large Group Discussion	67	33	50	0	33	17	25	31
Student Presentation	33	67	50	0	67	33	25	38
Lab Work/ Assignments	0	67	33	0	67	33	0	25
Role Playing	33	33	33	0	0	0	0	13
Take Home Assignment	33	0	17	0	0	0	0	6
Real World	33	0	17	67	33	50	25	50

Note. U=University, P=Polytechnic, C=Combined

Group activities and group problem solving. Overall, a rate of 63% was reported for group activities and group problem solving. This rate was composed of contributions by 83% of faculty and 83% by recent graduates, equivalently. Additionally, 25% of employers contributed to the discussion.

Case study. Overall, 56% of the interviewees reported that the use of case studies in the classroom promote a higher degree of job relevance in their preparation. This was one of the most frequently cited teaching activities deemed to support job relevance. A deeper review reveals that stakeholder groups presented opposing views, given that 100% of employers believed this to be true and only 17% of faculty reported on the relevance of cases in the classroom. Recent graduates discussed the notion of case studies in 67% of the interviews.

Small group discussion. Despite the fact that an overall 38% of respondents cited small group discussion as an activity that promoted relevance, stakeholders presented divergent views of this activity. Faculty reported 83% versus 33% from polytechnic recent graduates and no instances from university recent graduates or employers.

Student presentations. In-class student presentations were reported to support relevance by, overall, 38% of interview respondents. The three stakeholder groups reported similar views, ranging from 25% by employers to 50% by faculty. Recent graduates were situated at 33%, again representing entirely the polytechnic voice, as no recent university graduates commented on this teaching activity.

Large group discussion. The usage of large group discussion was reported across the interviews by 31% of the participants. Specifically, half of faculty and one quarter of employers acknowledged the use of this activity in the classroom. Recent graduates represented 17% of the

usage of large group discussion with only the voice of polytechnic recent graduates. University recent graduates were silent on this approach.

Lecturing. Lectures were identified as a teaching activity that supported the program's relevance by 31% of interviewees. Faculty and recent graduates reported 17% and 67% , respectively, with no reports from polytechnic faculty and equal reports from university and polytechnic graduate viewpoint. Employers were silent on the use of this activity. This finding will be further examined in Chapter 5.

Lab work and assignments. Polytechnic faculty and polytechnic recent graduates reported the use of lab work and assignments consistently at 67%. Other stakeholders, including both constituents of the university viewpoint and the employers' viewpoint, were silent on this topic; thus, the combined account of this activity was 25% from the interview participants. The lack of response from the university viewpoint and employer viewpoint will be discussed in Chapter 5.

Role playing. Thirty-three percent of faculty referred to the use of role playing in their classrooms. This view is equally reported by both university and polytechnic faculty. The remainder of stakeholders did not recognize the use of role playing as a teaching activity. The overall interviewee response was measured at 13%.

Take home assignments. The overall response was 6% for this activity. Thirty-three percent of the university faculty discussed take home assignments during their interview. The remaining views were unspoken on this topic, perhaps indicating that this was not an important activity for the other stakeholders.

Real world experiences. A common phrase that resonated throughout the interviews reflected the notion of the use of “real world” or “real life” experiences or situations. A total of 50% of respondents discussed some notion of authenticity relative to teaching experiences. This finding will be examined further in Chapter 5.

Summary of Teaching Activities

Nine teaching activities were discussed by the interview participants: group activities and group problem solving, case study, small group discussion, student presentations, large group discussion, lecturing, lab work and assignments, role playing, and take home assignments. The most reported teaching activity was the use of group activities and group problem solving and the least reported activity the use of take home assignments. During the interviews, the university recent graduates discussed only three of the nine teaching activities, and the employers discussed only four of the nine teaching activities reported by the entire field of participants. This finding will be further explored in Chapter 5.

Assessment Activities that Support Relevance

The next question that was asked of the interview participants explored the fashion in which assessment activities supported relevant education. Interviewees were asked what assessment activities supported relevance, and again they were asked to provide illustrations of the pertinent activities. Their responses indicated that a variety of assessment activities were utilized throughout various courses including exams and quizzes, case study and capstone projects, pre-quizzes, papers, assignments, presentations, and peer evaluation. Additionally, respondents supplemented their responses with more detailed discourse indicating the value of assessments in supporting relevance as providing the ability to demonstrate knowledge acquired

by students, to provide feedback to students, to motivate students, and to promote time management skill development. A detailed account of the underlying themes of assessment activities follows. Table 3 shows the frequency of characteristics reported by each stakeholder group.

Table 3

Frequency of Assessment Elements Reported by Stakeholders

Assessment Elements	Faculty (%)			Recent Graduates (%)			Employers (%)	Total (%)
	<u>U</u>	<u>P</u>	<u>C</u>	<u>U</u>	<u>P</u>	<u>C</u>		
Assignment	67	0	33	0	33	17	0	19
Exams /Quiz	100	67	83	100	33	67	0	56
PreQuiz	33	33	33	33	0	17	0	19
Paper	0	0	0	33	33	33	25	19
Presentation	0	33	17	0	33	17	0	13
Case Study/Capstone	0	0	0	0	100	50	25	25
Peer Evaluation	0	33	17	0	0	0	0	6
Motivation	67	67	67	0	0	0	0	25
Demonstrate Knowledge	33	0	17	0	0	0	0	6
No Support of Relevance	33	0	17	33	33	33	25	26
Feedback Value	33	67	50	33	0	17	0	26
Setting Deadlines	0	33	17	0	0	0	0	6
Real Life	0	0	0	0	0	0	75	19

Note. U=University, P=Polytechnic, C=Combined

Exams and quizzes. Overall, 56% of interview participants reported the use of exams and quizzes to support the notion of alignment with expectations of employers in the field of accounting. Eighty-three percent of faculty and 67% of recent graduates reported that the use of exams and quizzes measured the ability of students to demonstrate knowledge that aligned with characteristics of relevant education discussed in the previous section. Employers were silent in this discussion. All of the university recent graduates reported the usage of exams and quizzes as compared to 33% of polytechnic recent graduates. University faculty and polytechnic faculty had similar views represented by three of three and two of three respondents, respectively.

University recent graduate A states that

exams more so teach you or test your ability to be able to memorize – you don't necessarily understand what you're doing. I feel like what would have been helpful would have been more assignments along the way that tested your knowledge or your ability to do an example during class and having that feedback on a regular basis.

The nature of exams and their use to support an education valued by employers will be explored in Chapter 5.

Case study and capstone projects. Overall, 25% of participants reported the use of case study and capstone projects. Despite identification as a teaching activity, no faculty interviewees reported the use of these methods for assessment. As well, university recent graduates were silent on the use of these methods. Of polytechnic recent graduates, 100% reported that case studies, and in particular capstones, were assessed as part of their coursework. Twenty-five percent of employers reported that written and assessed case assignments reflected knowledge and skills of the students. Reasons for these findings will be posited in Chapter 5.

Pre-quizzes. Employers did not report the usage of this assessment method; however, both university and polytechnic faculty reported equal usage of 33%. Recent graduate rates differed, as university graduates reported 33% and polytechnic graduates reported no usage of this assessment method, rendering the combined total for recent graduates at 17%. The overall response from the interview participants was 19%.

Papers. One in three recent graduates from both sites equally stated that papers support the characteristics valued by employers in the field of accounting. Employers concurred with this notion, denoting the practise of this method as 25%. Faculty did not report the usage of this assessment method. The overall response rate from the interviewees was 19%.

Assignments. Thirty-three percent of faculty identified that assignments were utilized, but only in the university setting. In contrast, 17% of recent graduates identified that assignments were utilized, but only in the polytechnic setting. Employers did not report the usage of this assessment method. The overall response rate from the respondents was 19%.

Presentations. University faculty and university recent graduates were consistently silent regarding presentations. Polytechnic faculty and polytechnic recent graduates were also consistent in voicing comments that presentations were used one third of the time. Employers did not acknowledge use of this assessment method. The overall usage reported by interviewees was 13%.

Summary of Assessment Activities

Six assessment activities were discussed by the interview participants: exams and quizzes, case study and capstone projects, pre-quizzes, papers, assignments, and presentations. The most reported assessment activity was the use of exams and quizzes and the least reported

activity was the use of presentations. During the interviews, the university recent graduates discussed only three of the six assessment activities and the employers discussed only two of the six assessment activities reported by the entire field of participants. This finding will be further explored in Chapter 5.

Similarities of Polytechnic Institutes Compared with Universities

The last track of inquiry for the semi-structured interviews involved exploring the similarities and differences between polytechnics and universities. Specifically, participants were asked how the SAIT School of Business four-year baccalaureate accounting degree was similar to the Haskayne School of Business four-year baccalaureate accounting degree. Faculty, recent graduates, and employers provided responses that generally addressed two specific themes: one, that the program content was similar for core courses; and two, that the parchments had no difference in their outcomes. A detailed review of the responses from each stakeholder group follows. Table 4 shows the frequency of similarities reported by each stakeholder group.

Table 4*Frequency of Similarities Reported by Stakeholders*

<u>Similarities</u>	<u>Faculty (%)</u>			<u>Recent Graduates (%)</u>			<u>Employer (%)</u>	<u>Total (%)</u>
	<u>U</u>	<u>P</u>	<u>C</u>	<u>U</u>	<u>P</u>	<u>C</u>		
Accounting and Technical Courses	67	100	83	33	33	33	50	56
Parchment	0	0	0	0	0	0	50	13
No/ Limited Knowledge of Polytechnic	33	0	17	33	0	17	0	13
No Knowledge of either institution	0	0	0	0	0	0	25	6
No Knowledge of SAIT/ BBA	0	0	0	0	0	0	0	0

Note. U=University, P=Polytechnic, C=Combined

Accounting and technical courses. Overall, 56% of interview respondents reported that accounting and technical courses at polytechnics and universities are the same. Specifically, 50% of employers and 33% of recent graduates, equally represented by polytechnic and university interviewees, shared this view. Furthermore, 100% of polytechnic faculty and 67% of university faculty concurred with this view, making the combined faculty response 83%. To explain this finding, university faculty participant A offered that

accounting, especially financial accounting, has a lot of consequences for people, so therefore, there are regulations and ...those regulations cause us to have certain features in every program. If that isn't the case and if it is something that does not have that kind of profession then the differences in the programs could be large.

The competency requirements of the profession contribute to the consistency of the course outcomes for accounting courses in each program.

Parchment. Overall 13% of respondents noted that the parchments were similar from each PSI. This view was represented by 50% of the employers. In a matter-of-fact manner, employer C stated, “They’re both baccalaureate level, and both are four year. I would not actually perceive any differences.” There was no mention of this notion from either the faculty or the recent graduates. This discrepancy will be explored further in Chapter 5.

Summary of Similarities

Two similarities were identified by the interview participants: accounting and technical courses; and the parchment. During the interviews, only the employers offered a view on the similarity of the parchments as a whole. This discrepancy will be further explored in Chapter 5.

Differences of Polytechnic Institutes Compared with Universities

As mentioned earlier, the last track of inquiry for the semi-structured interviews involved exploring the similarities and differences between polytechnics and universities. For the last question of the interview, participants were asked how the SAIT School of Business four-year baccalaureate accounting degree was different from the Haskayne School of Business four-year baccalaureate accounting degree. Again, faculty, recent graduates, and employers provided responses; however, the differences reported largely outweighed the similarities. They included the following themes: context of material, class size, access to instructors and professors, teaching activities, program content, characteristics of students, qualification of faculty, physical environment, resources, assessment activities, flexible pathways, and size of school (headcount).

A detailed review of the responses from each stakeholder group follows. Table 5 shows the frequency of differences reported by each stakeholder group.

Table 5

Frequency of Differences Reported by Stakeholders

<u>Differences</u>	Faculty (%)			Recent Graduates (%)			Employers (%)	Total (%)
	<u>U</u>	<u>P</u>	<u>C</u>	<u>U</u>	<u>P</u>	<u>C</u>		
Program Content	33	0	17	33	67	50	25	31
Class Size	0	67	33	67	100	83	25	50
Resources	33	67	50	0	0	0	25	25
Access to Instructors	33	67	50	33	33	33	25	38
Characteristics of Students	0	33	17	67	0	33	50	31
Qualification of Faculty	33	33	33	0	67	33	25	31
Flexible Pathways (PT Students)	33	0	17	33	0	17	0	13
Teaching Activities	33	67	50	33	67	50	0	38
Assessment Activities	0	33	17	33	0	17	0	13
Critical Thinking Focus	33	0	17	0	0	0	0	6
Context of Material (Technical Focus)	67	0	33	67	33	50	75	50
Size of School	0	0	0	67	0	33	0	13
Physical Environment	0	100	50	0	33	17	25	31
Based on Belief or Perception	0	0	0	33	0	17	0	6
No or limited knowledge of Polytechnic/University	0	0	0	33	33	33	50	25

Note. U=University, P=Polytechnic, C=Combined

Context of material. Seventy-five percent of employers reported that polytechnics have more of a technical focus to the context of material. The combined response of recent graduates registered at 50%, with 67% of university graduates and 33% of polytechnic graduates echoing this notion. Additionally, 67% of university faculty and no polytechnic faculty discussed this difference, resulting in a combined response by faculty of 50%. For example, university faculty participant B stated:

I'm not certain that [polytechnic faculty] have the time or the inclination to put this material into context. I think it's important for students to know economics and history and other kinds of things so they understand the nature of this environment.

This significant finding will be explained further in Chapter 5.

Class size. Overall 50% of interviewees reported that the number of students per class is smaller in the polytechnic venue than the university venue. Specifically, 83% of recent graduates, 33% of faculty, and 25% of employers shared this view. All the polytechnic recent graduates along with 67% of university recent graduates discussed this idea in their interviews. No university faculty and 67% of polytechnic faculty included this opinion in their discourse.

Access to instructors and professors. Thirty-eight percent of stakeholders identified this dissimilarity between the research sites. Specifically, 50% of faculty conveyed that polytechnic students have more access to their instructors and professors than university students. Thirty-three percent of recent graduates and 25% of employers resonated this understanding. From the faculty perspective, 33% of university faculty and 67% of polytechnic faculty shared this view. The recent graduates' perspective was reported equally between both the university and the

polytechnic recent graduate interviewees. It was noted that during one of the university recent graduate's discussions, he admitted to having no personal experience with SAIT other than his own impression of the institution. Despite this, he stated that "there is more one to one interaction when it comes to SAIT accounting classes. Their classes are going to be smaller; their professors are more readily available." Perception of reality was also referred to by a university faculty member who noted, "Our students may think they have less access to an instructor than they in fact they do; they could take much more, much fuller advantage of access to their professors than they realize that they could." This finding will be further explored in Chapter 5.

Teaching activities. On the whole, 38% of research participants identified that teaching activities differed between polytechnic institutes and universities. Half of the faculty and half of the recent graduates opined that classroom pursuits are not the same between the sites. Employers did not voice an opinion on this theme. When drilling down into the composition of the combined stakeholder views, it was revealed that university faculty and recent graduates reported the same frequency of differences at 33% each. Similarly, polytechnic faculty and recent graduates reported identical responses with the same frequency, at 67% each. Despite earlier views on context, university faculty participant B believes that teaching activity "depends on the individual more than the institution". Polytechnic faculty and recent graduates and university recent graduates indicate that typical university teaching classroom activity involves lectures and PowerPoint presentations. Polytechnic recent graduate participant A stated that, "I remember talking to friends in university and they did not get the learning experience until year three... that I was getting from day one".

Program content. Fifty percent of recent graduates, along with 25% of employers and 17% of faculty discussed the concept that the collection of courses that make up the four-year degree programs was different. Stakeholders agreed that the technical and core accounting knowledge courses were the same or very similar but noted that the elective choices were very different. Polytechnic faculty did not offer an opinion on this identified difference. However, 33% of university faculty, 33% of university recent graduates, 67% of polytechnic recent graduates and 25% of employers noted that elective choices were more liberal arts focused to add breadth to the degree. Polytechnic recent graduate participant A expressed, “I had to take some online courses at Athabasca University” to fulfill her humanities electives as the courses were not offered at SAIT. She further explained that, because of the additional accounting courses in the SAIT degree, she met the entrance requirements for the professional accounting designation program without having to take additional courses. This was unlike University recent graduate B, who reported taking an advanced taxation elective at SAIT rather than Haskayne to fulfill the post degree professional studies entrance requirement.

Characteristics of students. Overall, 31% of interviewees indicated that student traits were not consistent between the two research sites. Topics like learner independence and, more often, entrance calibre of students were discussed by 50% of employers, 33% of recent graduates, and 17% of faculty. Respondents stated that learners are more independent in the university setting and that entrance requirements are higher in the university setting. Notably, no comments were made by university faculty or polytechnic recent graduates. It was noted that tuition fees were believed to be less at SAIT than at the University of Calgary, so ability to pay tuition was introduced as a student characteristic difference. Employer participant D offered that

“based on what I've seen, there is a lot more of the immigrant and foreign population attending SAIT. It's more sort of like a homogenized base, almost like affluent population at U of C so it's just different types of people” as an explanation for this trait.

Qualification of faculty. On the whole, 31% of research participants remarked that the academic qualifications of the faculty and work experience of the faculty at both sites was different. Thirty-three percent of faculty, 33% of recent graduates, and 25% of employers included this topic in their responses. University faculty and polytechnic faculty responded equally; unlike the recent graduate viewpoint, which included only the polytechnic voice. Polytechnic faculty participant C succinctly presents one view, stating:

bringing that [experience] together with the theory into the classroom, ... is an advantage whereas perhaps in university, professors may have been an education stream and got their masters and PhDs and maybe not have as much business experience to relate with their students in the classroom so they're more focused on the textbook and the theory other than the practical aspect.

University faculty participant C counters this view and describes that with a PhD academic qualification,

there is just a world of difference, a gigantic gulf of difference in understanding that that degree carries with it. I'm not going to mince words and there is a whole level of bigger picture understanding that you do not have if you do not have such a degree. Now in terms of relevance, I would argue that relevance for the marketplace does not suffer as a consequence of having that training, if anything it's enhanced.

This difference will be explored in more depth in Chapter 5.

Physical environment. The entire group of polytechnic faculty, one third of polytechnic recent graduates and one quarter of employers commented that the physical environments of SAIT and the University of Calgary were different. They specifically discussed the expanse of the buildings at the University of Calgary as compared to those at SAIT, the existence and volume of large lecture theatres at the University of Calgary, and the extended services available to students at the University of Calgary, like a larger gymnasium and career placement office. Additionally, it was noted that SAIT makes use of a cohort system for registration in classes and the Haskayne School of Business does not. University faculty and university recent graduates did not offer comments on this topic. Overall, 31% of the participants discussed this topic.

Resources. Twenty-five percent of employers and 50% of faculty noted that resources between the two research sites are different. Employers mention that because of the relative youth of the SAIT baccalaureate degree program compared to the university's program, the resources may not be in place to support student services like the career centre. Additionally, polytechnic faculty focused on class contact periods, noting that SAIT scheduled more time in the classroom with students. University faculty participant A focused on curriculum development, stating:

For example, big universities may have both the flexibility and the resource[s] and the conference to put on certain courses that could be construed as creating more critical thinking, more future oriented kind of knowledge rather than just training students for what is there.

Recent graduates did not comment on the resource differences of the PSIs.

Assessment activities. As a whole, 13% of participants referenced the nature of assessments as differing. In particular, one university recent graduate noted that compared to her experience, polytechnic students have “more take-home projects especially for the week and then discuss it then get graded on that. There are smaller scale things that they work on all the time as opposed to just a test here and there.” Polytechnic faculty participant B explained that students were held accountable for their learning throughout the term and not just on exams. The remainder of participants did not comment on this topic.

Flexible pathways. Thirty-three percent of university faculty and 33% of university recent graduates discussed the notion of flexibility related to courses offered. University recent graduate C stated that

SAIT was a little bit more willing to work with the fact that I was not even a full-time student there, but I just needed to take that class and that one was never the case at the U of C, so I do not know if that is due to the size of the institute maybe a little bit smaller and then having the availability to make those exceptions and accommodations, but it was way easier doing it like, “Hey I just need to take this course, can I get in please?”

The remainder of the participants did not comment on this topic; thus, the overall inclusion rate of this topic was 13%.

Size of school (headcount). Overall, 13% of interviewees reported the number of students in the school as a difference between the polytechnic and the university. Specifically, 67% of university recent graduates reported that there are fewer students attending SAIT than the University of Calgary. The other stakeholders did not contribute to this discussion.

Knowledge of either Polytechnic or University Environment

In total, 25% of research participants qualified their comments by stating that they had limited or no knowledge of polytechnics or universities specifically, and responded to queries about similarities and differences between the institutions based on their beliefs. This finding will be further examined in Chapter 5.

Summary of Differences

Twelve differences were discussed by the interview participants: context of material, class size, access to instructors and professors, teaching activities, program content, characteristics of students, physical environment, resources, assessment activities, flexible pathways, and size of school (headcount). The most reported difference was the context of material and the least reported activity the size of school (headcount). During the interviews, the notion of perception versus reality was raised in identifying a number of differences, including access to instructors and professors, program content, student characteristics, and faculty qualifications. These findings will be further explored in Chapter 5.

Conclusion

The findings presented in this chapter reflect responses for four distinct lines of questions posed during the interviews: characteristics that make a four-year baccalaureate degree career - relevant education; teaching activities that support relevance; assessment activities that support relevance; and similarities and differences between polytechnic institutes and universities. As each response was reviewed, more precise key discoveries were revealed. Specifically, stakeholders' views of characteristics that comprise value or relevance to employers' in the field of accounting did not consistently align. Additionally, this study revealed that pedagogical

activities support relevance but that teaching activities are unimportant to employers in the field of accounting, and that university undergraduate accounting students are exposed to limited teaching activities. Further, the research demonstrated assessment fit impacts relevance but current assessment practices are often not related to relevance. Supplementary findings indicated that stakeholders believe that real world elements in both teaching and assessment activities heighten the value of pedagogical activities by increasing engagement and providing increased critical thinking skill development opportunities. As well, the notion of perception versus reality may contribute to the discontinuity of cultures between polytechnic institutes and universities. The meaning of these findings will be further discussed in Chapter 5.

CHAPTER 5: DISCUSSION

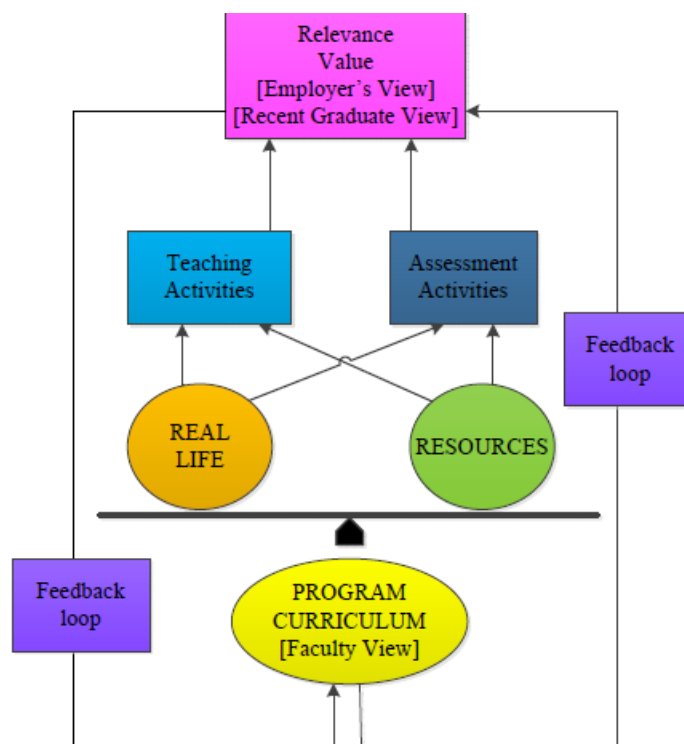
The findings reported in the previous chapter disclose key information pertinent to the development of strategies to effectively meet the current challenges faced by academic administrators in Alberta. The responses were organized relative to the interview questions posed and were presented as follows: characteristics that make a four-year baccalaureate degree career-relevant education; teaching activities that support relevance; assessment activities that support relevance; and similarities and differences between polytechnic institutes and universities. They exposed vital issues for further discussion. These issues include anomalies with current pedagogical activities and impact of resources on pedagogical activities. Specifically, an ecosystem of relevance will be offered for consideration along with discourse related to each element in the environment. Additionally, critical matters such as the misalignment of stakeholders' views of characteristics that reflect value or relevance to employers' in the field of accounting and the discontinuity of cultures between the polytechnic institute and the university will be explored.

Ecosystem of Relevance

At the beginning of this study it was proposed that the relevance of the four-year baccalaureate accounting degree program to the expectations of learners and employers is dependent on the alignment of the curriculum outcomes with the stakeholders needs. Further, it was proposed that pedagogical practice and assessment fit function as moderating variables, serving to enhance relevance to the degree that they are aligned with defined outcomes. Ultimately, it was anticipated that the alignment of the teaching activities and assessments would

increase the relevance of the program. Pursuant to Figure 1, this study has revealed a more complex view of these elements.

Figure 3 *Ecosystem of Relevance: The Relationship between Program Curriculum Design, Teaching Activities, Assessment Activities, Real Life, Resources and Impact on Program Relevance*



Additional elements have been added to the original conceptual framework to reflect findings of this study. In particular, in addition to teaching activities and assessment activities, the element that activities must reflect reality was pervasive throughout the study. Additionally, given the information that activities were impacted by class size, workload, and physical space it was imperative to add the element of resources to the network. Lastly, misalignment of views

between stakeholder groups necessitated the addition of a feedback loop to and from program curriculum designers to employers of accounting graduates, who ultimately reflect what the marketplace perceives as valued or relevant education. A discussion of each element and its relationship to the ecosystem follows.

Teaching Activities Impact Relevance

The research participants discussed a variety of teaching activities identified as supporting relevance by engaging students so that they may develop knowledge and skills that are of value to employers in the field of accounting. Notably, of primary value was the development of basic accounting knowledge and technical skills and the use of these skills and knowledge in post-graduation job placements. This finding is consistent with evidence, discussed in Chapter 2, that points to designing curriculum outcomes to align with professional accreditation standards, so that graduates' performance in the workplace are enhanced (al Shayeb, 2003; Jackson, 2009; Pan & Perera, 2012; Treleavan & Voola, 2008). This study discovered some variance relative to pedagogical practice. Specifically, the anomalies are that university undergraduate accounting students appear to be exposed to less diversity of teaching activities and that teaching activities are insignificant to employers.

University students are exposed to limited teaching activities. As mentioned in Chapter 4, university recent graduate participants reported less variety of teaching activities than other interviewees. Document analysis of the University of Calgary course outlines for seven core accounting courses revealed that 86% of the courses referred to the use of lectures, and that 57% referred to the use of in-class problem solving. There were no other references to teaching activities.

University recent graduates were silent on many teaching activities because they were not exposed to these activities in their classes. University recent graduate A reflects that classes are usually used for lecture purposes and that you wouldn't have an opportunity to have hands on activities until after hours, after class. That's when you would meet with your group, that's when you would talk with other students. There's just really not a lot of activity in class because they're trying to cram all this material in for you.

He further states that "most professors would stand up there and they would try to go over all the different principles and examples and then go home." University recent graduate participant B supported this view by explaining that "it was always not [the] in class teaching activity but group projects" that were undertaken outside of class time that promoted the development of relevant knowledge and skills. This finding reflected the criticism hurled by Biggs and Tang (2007) towards university classrooms and discussed in Chapter 2; that is, that teaching activities and assessment activities are not associated in most circumstances, as prescribed by constructive alignment theory. Regardless of the limited variety of teaching activities, there does not appear to be a limitation placed on the value of knowledge and skills of recent university graduates as evidenced by the commentary of the employers in their interviews.

Teaching activities are unimportant to the employers in the field of accounting.

Despite the lack of variety in teaching activities for university undergraduate accounting students, it appears that employers do not pay heed to the nature of teaching activities to measure relevant education. As revealed in Chapter 4, employers remarked on four of nine teaching activities identified by the research participants used to support relevance in the classroom.

Probing questions from the interviewers determined that none of the four employer participants had attended a polytechnic PSI as a student. One employer had attended community college and the remaining three had attended a university to acquire their post-secondary education. Given a frame of reference based on their personal post-secondary experiences and given that these participants were not actively involved in academia, it is reasonable that there would be gap in their knowledge related to teaching activities. For example, employer participant D stated that she attended the Haskayne School of Business and has a baccalaureate accounting degree; consequently, she was able to provide examples of teaching activities at the university. She admitted to interviewing SAIT BBA accounting graduates, but not specifically about classroom activities. She noted that “some universities might over prepare you and might have a little bit extra” and when probed further, described “students at the U of C get more cases and more industry type experience –like the real life stuff–than the students at SAIT.” This opinion was contrary to the findings that showed no mention of cases as a teaching activity by university faculty. The opinion was also contrary to the finding that all polytechnic recent graduates reported the use of cases and capstones projects for assessment activities and university recent graduates reported none. Employer participant D’s comments provide merit to the belief that an employer’s frame of reference may contribute to the discontinuity of culture between the research sites. This topic will be explored in more depth further in the chapter.

Assessment Activities Impact Relevance

Participants in this study suggested that assessment activities support relevance by allowing students to demonstrate knowledge, by providing feedback to students, by motivating students to learn material, and by promoting time management skills. University faculty

participant B reports, “I was trying to figure out how to get them to read the bloody textbook before coming to the class” and, consequently, found that using a quiz prior to the lecture worked to motivate students to look at the material before class time. Notwithstanding these ways of supporting relevance, this study revealed that the assessment activities utilized were selected for reasons other than supporting relevance.

Selection of current assessment activities. The most frequently reported method of assessment was the use of exams and quizzes as a means to allow students to demonstrate knowledge. This finding was supported by document analysis of course outlines from the University of Calgary and SAIT. One hundred percent of the course outlines indicated the use of final exams at each PSI, with 100% and 42% reflecting the use of midterms at the university and polytechnic, respectively, and 71% and 83% reflecting the use of quizzes at the university and polytechnic, respectively. Faculty referred to large class sizes and potential for student misconduct as reasons for defaulting to the use of exams rather than authentic assessment activities like case studies and capstone projects. University faculty participant C stated, “I don’t believe that my assessment activities are especially related to relevance,” explaining that “most of my assessment weight is on traditional examination formats. And my reason for that is I’m just sick of misconduct with regard to assignments.” Further, university faculty participant B offered that written assignments generally are not graded and handed back to undergraduate students because “it’s just not done here at the U of C,” and citing that “with 50 people in the class it’s just not practical.” These findings are consistent with the literature debated in Chapter 2. Specifically, relative to the tension located in the tenets of construction alignment theory, concerns by the university faculty participants echoed challenges described by Biggs and Tang

(2007) associated with resource limitations like class size. The element of resources will be examined later in the chapter.

The literature also revealed that in addition to class size other factors not related to resources affected the success or failure of the alignment of teaching activities and assessment activities. These factors included traits such as culture, age, and learning style (Bevan & Kipka, 2012). The data collected from the research participants did not reflect any of these ideas and, consequently, the notion of non-resource related factors was not pursued further.

Real World Elements Heighten Relevance

In addition to the various types of teaching activities and assessment activities used in post-secondary classrooms, one key component of pedagogical activities resonated loudly through the dialogue of the study participants. That is, participants across all three stakeholder groups identified the importance of the use of real world experiences and examples in classroom teaching activities and in assessment activities. Employer participant A suggests that “there needs to be a lot of case studies. There needs to be a lot of analysis of real problems and development and communication of relevant solutions and recommendations in those problems.” He agrees that authentic assessment would support relevance for the marketplace more than an exam motivating students to memorize details. University recent graduate participant A concurs with this notion and recounts a class where the professor organized and delivered the class in a manner very similar to post-degree professional classes offered by the Chartered Professional Accountant Western School of Business (CPAWSB). He stated:

I actually felt like the cases that I do in CPA mirrored the cases that I worked on in my group work [at the University of Calgary]. They were

almost exactly the same in terms of structure and [the professor] is a teacher within the CPA program as well. I have him as my facilitator and he definitely designed [Accounting 343] so that it mirrored exactly what you do in CPA course stuff.

The same participant continues to explain that he

didn't find that other accounting courses were necessarily as relevant and that's because it was mostly you sitting there and honestly just solving different accounting problems by yourself and then submitting that and then your test is an exam which you write by yourself.

This finding resonates with the argument presented in Chapter 2 relative to the relationship of curriculum to the workplace and the relationship of research to praxis, particularly where Pfeffer and Fong (2002) are critical of business schools for producing graduates with knowledge that will not enhance their careers. Furthering this position, a recent study by He, Craig, and Wen (2013) concluded that "the professional training of internationally proficient accountants should encourage stronger engagement of accounting students with applied examples and case studies" (p. 147) and that this engagement would allow students to develop critical thinking skills. The use of real world experiences and examples in classroom teaching activities and in assessment activities would increase engagement and would increase the development of critical thinking skills.

Engagement. The use of real world experiences in the classroom enhances engagement with students and supports development of basic accounting and technical skills. Polytechnic faculty participant A stated that "you have to keep them engaged and that is where I think you

have to move away from lecturing style,” further emphasizing that “the most important part of the job is to get the students’ engagement” University faculty participant B scaffolds this belief by explaining her “donut example” in teaching the concept of pricing – a concept pertinent to a cost accounting class:

When we do pricing, I bring in Tim Horton’s doughnuts and...Krispy Kreme doughnuts. The difference is unbelievable and we divide the doughnuts and then we talk about pricing; we talk about what is [pricing]? – is it just cost, or is it prestige? or what are they trying to do? - and they laugh and they love doughnuts. They love doughnut day and they remember pricing.

Further evidence to support this notion was provided by Huff (2014) as she describes the use of The Goal Project - a real life assignment designed to “make accounting students better prepared to enter their first permanent accounting position....Discussions with former students indicate they liked the assignment and found it helpful in developing skills necessary for success in their work life” (p.591). Leadership, problem solving, and communication skills were developed by students engaging with The Goal Project assignment. Real life experiences increase engagement with students and support career-relevant skill development.

Critical thinking. In addition to promoting engagement, the use of teaching and assessment activities that include real world elements develops critical thinking skills for students. As reported in Chapter 4, critical thinking skills were identified by 44% of the interview participants as a trait of career-relevant education. This finding sustained the discourse by scholars, as relayed in Chapter 2, surrounding hard skill graduate outcomes including

strategic thinking, decision making, and problem solving (Andrews & Higson, 2007; de Villiers, 2010; Gammie et al., 2002; Goleman et al., 2002; Pan & Perera, 2012). Current literature from Finley and Waymire (2013) further emphasizes the importance of critical thinking skills and describes how the use of real world elements in their project elevated development of critical thinking skills, since “All accounting graduates need strong critical thinking skills to succeed” (p.333). They continue to describe their project:

Over the course of one semester, students choose a governmental policy topic of interest, conduct background research, evaluate the costs and benefits associated with a policy issue, and prepare recommendations in a written format addressed to the appropriate legislative committee. (p.333)

They report that although their results are preliminary, they support the development of critical thinking skills for accounting students.

Real life experiences not only impact teaching activities and assessment activities by increasing engagement and enhancing career-relevant skill development as evidenced by the projects described, they also impact resources. Workload for faculty may be impacted and physical space requirements may be affected. Consequently, academic administrators must be cognizant of these potential influences in order to inform their strategy-making process. An exploration of the impact on resources follows later in the chapter.

Resources

Research participants provided information that pedagogical activities were impacted by class size, physical space, and workload. Consequently, the notion that resources are an essential element in the ecosystem of career-relevant education evolved. In this case, resources are

typically the means through which teaching activities and assessment activities are supported and enacted throughout PSIs. Usual descriptions of resources in this context include: financial – funds available to be spent; human – instructors, professors, teaching assistants, and administrative support; and physical infrastructure – buildings, classroom physical size, equipment, and furniture. The stakeholders’ concerns with class size, physical environment, and workload are explored.

Class size. Half of the interviewees identified this feature as a difference between the case study sites. This finding, combined with discussion earlier in the chapter citing class size as a criterion for assessment selection, raises this notion for further analysis. The resource- related implications of class size potentially impacts the physical environment and the faculty workload.

Earlier in this chapter, it was posited that the university recent graduates did not report a variety of teaching activities because they were not exposed to the teaching activities in their classrooms. A further extension of this notion offered for consideration would be that the number of students in university accounting students classrooms is higher than in polytechnic accounting students’ classrooms; hence, class size impacts teaching activities and assessment activities. University recent graduate C noted that “at the U of C there are so many people going to the program that they just did not have the resources to actually evaluate us all the time.” Polytechnic faculty participant A explained that smaller class sizes found in polytechnic institutes of 20-30 students allow for creativity in the classroom and this encourages engagement and student support. He reported that he uses peer teaching in his smaller classes and noted that students “are all talking and they are having so much fun, they are all engaged. I brought our

Dean into the classroom a few months ago for about 30 minutes. I am not even sure if the students noticed [him].”

Findings showed that in addition to impacting teaching and assessment activities, a benefit of small class sizes is the ability of the instructor to provide student support. Polytechnic faculty participant A remarked that “a lot of people have self-esteem issues and if you can help people with their self-esteem issues by being friendly, by supporting them, by knowing their name, then it can really make a difference in a young person’s life.” University faculty participant B echoed this view, stating that “smaller classrooms are better in that again you develop that relationship with your student and they are more likely to allow themselves to express when they don’t know something to speak to you, to query and to expand their knowledge being in the big auditorium.” Class size influences teaching activities and assessment activities used in classrooms and affects the ability of faculty to develop supportive relationships with students. Class sizes may be influenced by resources relative to physical environments and workload issues.

Physical environment. Thirty-one percent of interview participants reported that the physical environment was different between case study sites, specifically reporting that the university environment housed larger classrooms and more lecture theatres. The physical size, layout, equipment, and furniture in the rooms impact the nature of the teaching activities utilized. University faculty participant C mentioned that he was not sure if he could use a small group discussion activity in class when the class size increased from 60 to 80, since “the acoustics in the rooms (are) such that they dampen the sound a little.” Polytechnic faculty participant C described the use of pod classrooms to support group work in his classes – that is, a larger

classroom with several adjacent breakout rooms furnished with tables and chairs to facilitate small group discussion. As mentioned in the previous section, physical space and available furniture determine the number of students that may be in the classroom. For example, if only 30 seats are available in the classroom, then a maximum of 30 students may be admitted to the class. If a class of 100 students is housed in a tiered lecture theatre, peer teaching, small group discussion, and individual student presentations will likely not be used in the classroom because the physical space simply does not facilitate these activities.

Workload implications. There are two primary ways that workload is impacted. First, the nature of teaching activities and assessment activities could directly impact a single faculty member and second, class size could increase or decrease demand for faculty as a whole.

In the first case, the use of real life scenarios to increase development of career-relevant skills requires that faculty commit more time for developing and delivering activities in their classrooms. As discussed earlier in Chapter 5, faculty reported making assessment choices based on what was feasible from a practical perspective, noting that the nature and number of the assessment activities directly impacted the time spent to provide meaningful feedback. They emphasized that due to large class sizes it was impossible to employ some assessment techniques. Finley and Waymire (2013) experienced a similar effect with their policy project:

The project required significant commitment and effort on our part. We posit that although any meaningful exercise used to teach critical thinking skills would require such an effort, the potential rewards for our students' professional success are certainly worth the investment. (p.343)

Huff (2014) scaffolds this view, emphasizing, “For the professor, it is a larger commitment of time than would be involved in presenting the concepts in traditional ways. Despite these issues, the outcomes are well worth the cost” (p.591).

The second case is directly related to class size, which is directly impacted by physical space available. For example, two classes of introductory accounting of 30 students each could be scheduled to run in a semester. The resource implication of this would be to use two classrooms, with each classroom requiring a faculty member. If a larger classroom space is available, potentially the two classes could be pooled into one class of 60 students, requiring only one faculty member and thus reducing the resources required. This circumstance could also work in reverse. Admittedly, this is a simplified explanation of economies of scale in the academic environment, the existence of complex workload formulas embedded in faculty association agreements, notwithstanding. The point is that workload is impacted by the resources available to those administrators responsible for managing budgets, enrollment management and scheduling as class sizes are adjusted to align with supply and demand of faculty members, classes and physical spaces.

Resources including financial, human, and physical infrastructure influence class size and workload, and will ultimately sway the selection of teaching activities and assessment activities. The belief is consistent with the discussion presented in Chapter 2 related to tensions surrounding constructive alignment theory, where Biggs and Tang (2007) refer to resource limitations as an explanation for the misalignment of assessment activities and intended outcomes. The challenge for academic administrators becomes how to overcome the boundaries and constraints predicated by limited resources while informing their strategic choices and

decision-making to related to curriculum design in order to maximize access to career-relevant education. This conundrum will be further explored in Chapter 6.

Feedback Loop Between Employers and Curriculum Designers

The final element of the ecosystem of relevance is the feedback loop between employers and curriculum designers. This component was added to the environment to address the underlying finding that a misalignment of stakeholders' views of characteristics that comprise value or relevance was evident in the data. Chapter 4 referred to specific reports of the misalignment of the identification of software skills and teamwork as traits necessary for career-relevant preparation. Only 25% of employers deemed software knowledge to be a pertinent trait as compared to equal reports of relevance by faculty and recent graduates at 67%. For teamwork, 33% of faculty, 83% of recent graduates, and 25% of employers reported this as a characteristic of career-relevant education. These findings are consistent with the literature as discussed in Chapter 2, remembering that according to Kavanagh and Drennan (2008) it is not unusual for different stakeholder groups – in this case, students and employers - to have differing opinions on career-relevant skills in the field of accounting.

Along a different track of analysis – comparing like stakeholder groups—these findings from the employers' view are in contrast to the study undertaken by Pan and Perera (2012), who were examining the market value of accounting degrees in Australia. They found, based on a survey of employers utilizing a Likert scale, that 100% of employers' report that software skills and teamwork are of value, to varying degrees of importance. The difference could be accounted for in the explanation provided by the in-depth interviews whereby employers noted that

proprietary software was utilized in their company and that it was believed that a lack of knowledge of such software would not impact a hiring decision.

Another explanation for the discrepancy in views may be explained by the nature of involvement by a program advisory committee or board. Chapter 2 discusses the arguments related to the involvement of advisory committees and relevance of curricula (Hammond & Moser, 2009; Henderson, 2004; Kamal et al., 2010; Zahra et al., 2011). Scholars posit that career-relevant curriculum needs to reflect the views of employers (Andrews & Higson, 2007; de Villiers, 2008; Hanna, 1998; Pan & Perera, 2012; Pfeffer & Fong, 2002; Stevens, 2000; Vinten, 2000). The literature further supports the usage of collaboration between industry and business schools to assist with identification of the future skills required (Jackson, 2009). Thus, the addition of the feedback loop to the ecosystem promotes necessary collaboration and communication between employers and curriculum designers and may be facilitated through the use of program advisory boards. This notion will be further explored in Chapter 6.

Summary of Ecosystem of Relevance

To this point in the chapter, a more complex model of the elements that impact career-relevant education as revealed by analysis of data collected from a variety of stakeholders was offered. Specifically, the original elements, including teaching activities and assessment activities, along with the expanded elements, including real life experiences, resources, and feedback loop were examined. Their relationship shows that program curriculum, impacted by teaching activities and assessment activities, which are influenced by real life experiences, resources, and a feedback loop between curriculum designers and employers, creates a system to ensure career-relevant education for graduates of four-year baccalaureate accounting programs

Discontinuity of Cultures between the Polytechnic Institute and the University

In addition to the development of the ecosystem of relevance, interview participants demonstrated an obvious gap in understanding relative to their beliefs about the differences between the polytechnic institute and the university. Given the scarcity of literature available for review related to polytechnic institutes, it is not determined if the findings from this research represent the norm of the academy. Of the twelve differences reported in Chapter 4, a common thread of perception versus reality was discovered in notions surrounding program content, student characteristics, and faculty qualifications. The data show the admission in 25% of the instances stakeholders offered, that they had no experience or knowledge about either or both of the schools. The facets of the differences will be further explored.

Program content. As reported in Chapter 4, 50% of recent graduates, along with 25% of employers and 17% of faculty discussed the concept that the collection of courses that make up the four-year degree programs was different. As a result, the participants demonstrated there was a belief that a university graduate possessed a broader understanding of the business context as compared to a polytechnic graduate. University recent graduate A explains,

You didn't just graduate as an accounting major – you are more rounded because you have to take courses in marketing, you take courses in finance, you take courses in operations management. You even take science courses. There's a variety of different courses that you take as an accounting major at the Haskayne School of Business. Whereas at SAIT you're just taking accounting courses.”

Contrary to the misunderstanding this statement demonstrates, it is the case that that in addition to accounting courses, students in the baccalaureate accounting degree program at SAIT take marketing, finance, operations management, management, tax, and business law courses as well. Discourse from the interviews suggests that a smaller variety of elective choices are available to SAIT accounting degree students. Further, document analysis has revealed that a direct comparison of seven courses from the University of Calgary program to seven courses from the SAIT program, recognized as equivalent by the Alberta Association of Unified Accountants (AAUA), identify the same textbook as a required resource for the course 71% of the time, including a textbook co-authored by a SAIT faculty member.

Student characteristics. As discussed in Chapter 4, interview participants' indicated learner independence and, more often, entrance calibre of students were characteristics that were different between students at the two research sites. Generally, respondents indicated that university learners are more independent, academic, and affluent than polytechnic counterparts. One explanation offered by an employer mentioned in Chapter 4 was that it was her impression that there was a larger international student population at SAIT. In addition to this view, respondents indicated that polytechnic learners are more mature, often pursuing a second career.

Faculty qualifications. This theme brought very distinct points of view to the conversation regarding career-relevant education, primarily from the faculty stakeholder group. In Chapter 4, one voice, that of Polytechnic faculty participant C, supports the idea that the industry experience of the educator promotes career-relevance.. The voice that contradicts this view was offered by University faculty participant C, who promotes the idea that in the absence of a doctoral degree a comprehensive understanding of context is lost. These findings

consistently reflect the discussion in Chapter 2 related to the debate that spans centuries and reflects the seminal work of Herbert Spencer (1860), “What Knowledge is of Most Worth?” and surrounding commentary prepared by Broudy (1982), who debates the concepts of market value and tacit knowing. Though the findings presented in the data are clear, what is flawed is the bias of the respondents. The faculty participants’ views appear to assume that the university faculty complement teaching accounting are all PhD holders with no industry experience and that the polytechnic faculty complement teaching accounting have ample industry experience but no doctoral credentials. Document analysis of course outlines combined with data collected from the in depth interviews indicate that this is not the case. The implications of this finding will be further explored in Chapter 6.

Conclusion

The discussion in this chapter focused on elucidating key issues for academic administrators charged with the complex task of maximizing educational value for students along with providing efficient stewardship of limited resources. Significant findings from Chapter 4 were further explored in relation to their bearing on the stated problem and their relationship to the extant literature and initially proposed conceptual framework. To initiate the chapter, an expanded version of the conceptual framework - called the ecosystem of relevance - along with a specific discussion of each component in the ecosystem was offered. Specifically, the original elements, including teaching activities and assessment activities, along with the expanded elements including real life experiences, resources, and feedback loop were examined.

It was concluded that teaching activities impact career-relevant education as was expected from the extant literature. However the study identified anomalies that university

undergraduate accounting students appear to be less likely to encounter a variety of teaching activities in their classrooms and that teaching activities are of no interest to employers.

Assessment activities were reported to support relevance by providing feedback to students, by motivating students to learn knowledge and skills, and by promoting time management. In spite of this, the research revealed that the selection of current assessment activities was determined by class size, propensity for misconduct, impact to instructor workload for marking, and common practice at the institution. This finding echoed tensions surrounding constructive alignment theory.

Another significant thread that resonated throughout the study participants' discourse was that real life experiences amplified career-related relevance by promoting engagement and critical thinking skills throughout pedagogical activity. Further to real life experiences, it was found that resources, including financial, human and physical infrastructure, had influence on relevance by the way pedagogical activities were impacted. Effects encompassed class size, physical environment, and workload implications. Similar to the other points, these findings were consistently supported by the literature presented in Chapter 2 and also supplemented with additional literature presented in this chapter.

The identified misalignment of stakeholders' views of characteristics that compose relevance for employers in the field of accounting demanded the addition of a feedback loop into the ecosystem to ensure understanding of employers' and curriculum designers' respective needs. Though the difference was expected in the review of the literature, scholars recommend the use of an advisory committee as the mechanism to promote collaboration between the two

distinct parties (Hammond & Moser, 2009; Henderson, 2004; Kamal, Henson, & Missouri, 2010; Zahra et al., 2011).

Last, the discontinuity of cultures between the polytechnic institute and the university was revealed and discussed. The discourse focused on differing views related to program content, student characteristics, and faculty qualifications. Not only was the fact that this discussion related to the disparity itself alarming, but the scarcity of research related to this topic was equally alarming.

The issues raised from this analysis will be further studied, and the implications for academic administrators as they grapple with prioritizing strategic plans within the parameters defined by limited resources will be offered in Chapter 6.

CHAPTER 6: IMPLICATIONS AND CONCLUSION

School leadership teams continue to be tested by the economic realities of the labour force driving the need for change. Academic administrators are continually pushed to “do more with less,” as pronouncements of fiscal responsibility are repeatedly hurled from government bureaucrats. Thus, the problem for academic administrators extends not only to embody engaging a sufficient quantity of learners to complete their studies and to join the workforce, but also to ensure that these learners have gained knowledge and skills that are deemed applicable to the work place and are valued by employers. Research is essential to inform strategies and business practices aimed at undertaking these challenges and to inform leaders as they create solutions for these problems.

The objectives of this study were to learn more about the notion of career-relevant education with respect to four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences between polytechnic institutes and universities. This work was underpinned primarily by Constructive Alignment Theory (Biggs, 1996); that is, that students construct knowledge when teaching activities and assessment activities are aligned with teaching outcomes. This work is also supported by Curriculum Process Theory (Stenhouse, 1975), and promoted the idea that interaction with stakeholders is pertinent to the process of developing curriculum. This research utilized the case study method to explore two post-secondary sites located in the geographic area of Calgary, Alberta; namely, SAIT Polytechnic and the University of Calgary. Semi-structured interviews were conducted with participants from three stakeholder groups: faculty, recent graduates, and employers.

The findings of the study were organized into four basic topic areas including: characteristics that make a four-year baccalaureate degree career-relevant education; teaching activities that support relevance; assessment activities that support relevance; and similarities and differences between polytechnic institutes and universities. Using these findings, additional analysis was performed and, as a result, it was necessary to add three additional elements to the originally proposed conceptual framework. Initially, teaching activities and assessment activities were thought to be moderating variables that would impact program relevance. Some anomalies within the teaching activities were discovered – that university students were limited in their exposure to teaching activities, and that teaching activities were unimportant to employers in the field of accounting. Further, it was discovered that the selection of assessment activities was driven by resource availability rather than alignment with outcomes. Subsequent to the analysis of these findings, it was revealed that in addition to teaching activities and assessment activities, real world elements heighten relevance by increasing engagement and promoting critical thinking. Furthermore, from the participants' reports it was understood that resources, including financial, human, and physical infrastructure, impact relevance as they influence class size, physical environment, and workload. Another underlying finding, the misalignment of stakeholders' views of career-relevant characteristics, necessitated the addition of a feedback loop between curriculum designers and employers to the framework. The result of this analysis was the evolution of the "ecosystem of relevance" depicted in Figure 3. Last, from the findings presented in Chapter 4, it was discovered that the discontinuity of cultures between polytechnic institutes and universities was clearly evident. Most notably, the areas of program content, student characteristics, and faculty qualification were of concern.

This chapter will discuss the implications of these issues and will offer aspects for consideration by academic administrators as they create and prioritize strategies for the operation of their business schools. The chapter will also suggest potential areas of importance for future research efforts and will provide a conclusion for the study.

Implications

As discussed above, several key issues emerged from analysis of the data provided by the stakeholders and the document analysis. The ecosystem of relevance is important as it provides a high-level view of elements requiring consideration to inform strategies and decisions made by administrators as they undertake to maximize access for students while they effectively meet the demands of the labor market and, at the same time, stay within the boundaries imposed by limited resources. Additionally, the knowledge that a pronounced discontinuity of culture exists between polytechnic institutes and university schools of business, namely SAIT and Haskayne (University of Calgary), invokes the need for academic leaders to further explore discrepancies and scaffold understanding of the values between the institutions.

The analysis of the findings resulted in the identification of four implications for the reflection of academic administrators. These suggestions include a robust examination of the relationship of real life elements and resources to teaching activities and assessment activities; the collaboration of business schools and industry partners; the collaboration of business schools with other business schools; and the promotion of business school outcomes – particularly polytechnic outcomes.

Impact of real life elements and resources to teaching activities and assessment activities. Academic administrators are faced not only with the challenge of engaging a

sufficient volume of learners to complete their studies and join the workforce, but with ensuring that these learners have gained career-relevant education. Analysis in Chapter 5 revealed that real life experiences serve to increase engagement in classrooms and increase the development of desired critical thinking skills. To defend against criticisms that business schools produce graduates with knowledge that will not enhance their careers (Pfeffer & Fong, 2002), it is imperative for administrators to ensure that curriculum in four-year baccalaureate accounting degree programs builds knowledge and skills that are of value to employers in the field of accounting. The use of real world experiences in the classroom supports the development of career-relevant preparation, as illustrated by the participants in this study and examples provided by Huff (2014) and He et al (2013). The enigma encountered by administrators, as pointed out by the faculty participants and scholars (Biggs & Tang, 2007; Finley & Waymire, 2013; Huff, 2014), is that an increase in real life experiences in the classroom is directly correlated to an increase or additional demand on the workload of the instructor. They continue to report that an increase in real life experiences may impact the number of students in a classroom, generally reducing class size. In many instances, teaching activities and assessment activities do not allow for real life experiences due to boundaries and restrictions imposed by faculty association agreements and physical classroom space and equipment. For example, an academic staff association may require the payment of overload pay if a faculty member works outside of a determined number of contact periods. Case study assessments or group presentations for large numbers in a class period may require a rebalancing of faculty workload or trigger overload payments to faculty.

Despite apparently conflicting goals, administrators must give consideration as to how to increase career-relevant education while maintaining budget allocations. A robust examination of the relationship of real life elements and resources to teaching activities and assessment activities needs to be explored. For example, class sizes may need to be reduced or teaching assistants may need to be added to the roster. As well, different teaching activities may need to be investigated and implemented – like peer teaching and review – where instructor duties are shifted to students. Additionally, assessments may need to shift from traditional final examinations to more authentic assessments like case studies or capstone projects with live clients. The costs of these actions with respect to financial resources, human resources, and physical environment resources must be known to inform strategy. Further, these suggestions may involve significant shifts of culture for administrators, faculty, and students and should not be entered into without significant contemplation of the current school culture and the emotional cost of these changes.

There is no doubt that the utilization of real life experiences will ultimately enhance the career-relevant education of graduates of four-year accounting baccalaureate programs by increasing engagement and critical thinking skills. It is important for academic administrators to undertake vigorous study of the costs of scaffolding pedagogical activities with real life practices and to weigh that cost with the inherent benefits of developing career-ready graduates. Moreover, it is imperative that administrators understand the true impact of embedding real life experiences into pedagogy before doing so.

Collaboration of Business Schools and Industry Partners

Strategy and policy makers in post-secondary institutions in Alberta were given very clear directions by the Ministry via expectation letters issued in 2013. Specifically, one of the guidelines from the Province urged academic administrators to increase partnerships with industry. This guideline, combined with the problem of increasing the volume of learners with knowledge valued by the workforce, is of particular significance to administrators, given one of the key findings of this study. A misalignment amongst the stakeholders' views of the characteristics that composed career-relevance for stakeholders was evident in the data. Though the differing views between stakeholders was not unexpected (Kavanagh & Drennan, 2008), the discrepancy between employers' views in this study compared to employers in another study (Pan & Perera, 2012) was of concern. Given the misalignment of stakeholders' views of career-relevant characteristics, it would be prudent for academic administrators to forge and foster relationships with industry partners. By doing so, a mutual understanding of each other's point of view could be established and even the importance of teaching activities could be elevated in the employers' perspective.

The literature was rich with advice for administrators to consider as informing strategies to collaborate with industry (Hammond & Moser, 2009; Henderson, 2004; Kamal et al., 2010; Zahra et al., 2011). Not only would collaboration serve to enhance career-relevant curriculum development, but it would also help to enhance reputational value with potential employers of graduates (Jessop, 1995). A variety of means could be employed to develop relationships, including inviting industry experts into classrooms as guest speakers, establishing and utilizing a program advisory committee, promoting faculty participation on professional accreditation or

industry boards and committees, and encouraging attendance at professional accounting conferences.

The benefits of fostering partnerships of PSIs with industry in Alberta are multifold. Academic administrators would be wise to collaborate with industry not only to increase the career-relevance of the knowledge and skills imparted to their graduates and to enhance reputational value of schools but also to fulfill the political will of the government who largely control funding allocations to the PSIs in the Province.

Collaboration of business schools with other business schools. Additional direction was given by the Ministry via expectation letters issued in 2013 to strategy and policy makers in post-secondary institutions in Alberta. Specifically, another of the guidelines from the Province urged academic administrators to clarify their roles and to identify opportunities for further partnerships within Campus Alberta. Again, this direction, combined with the problem of increasing the volume of learners with knowledge valued by the workforce, is of particular significance to administrators, as another of the key findings of this study shows.

It was determined that for basic knowledge and technical skills the accounting programs between SAIT and the University of Calgary are very similar, to the extent that even some textbooks used were the same. It is likely that for the core accounting courses delivered throughout the seven PSIs in Alberta delivering baccalaureate accounting degrees, the core courses are the same, since accounting is a regulated profession in the province. This finding was consistent with the views of the literature (al Shayeb, 2013; Jackson, 2009; Pan & Perera, 2012; Treleavan & Voola, 2008) that states that professional accreditation standards were a driver for graduate traits. Since the accounting profession in Alberta is regulated by the

Registered Accounting Professionals Act of Alberta and ultimately the Canadian Institute of Chartered Accountants' governs the standards for the accounting profession, it is reasonable that accounting education in the country is consistent across provinces and post-secondary institutions.

Given the similarity of programming for four-year baccalaureate accounting degrees, there may be opportunity for business school leaders to consider collaboration between the courses in order to maximize economies of scale. Because of the challenge to increase access for learners, administrators would be sensible to consider the notion of flexible pathways for students. This was briefly alluded to in the findings when a university recent graduate participant recounted that he was able to attend a course at the polytechnic that was a pre-requisite for the post-degree professional accounting program when he was unable to register for the course at the university. Also, modes of delivery could be considered as a means to extend accessibility for learners by enhancing flexibility and responsiveness to student needs (Iñiguez de Onzoño & Carmona, 2007).

Other examples of collaboration include the notion that colleagues teaching similar courses could establish communities of practice to share teaching and assessment activities. Furthermore, perhaps schools of business could be inspired by the recent merger of the three professional accounting designations into one designation in an effort to reduce brand confusion and so enjoy savings in marketing and advertising and curriculum development. That said, this recommendation is contrary to the knowledge of the importance of competitive advantage as a driver for business school strategy as presented in Chapter 2. Nonetheless, given the current

state of resource limitations, collaborative degrees and partnership agreements with other schools may be an efficient means to meet labour market demands.

In a manner similar to promoting partnerships between PSIs and industry, the benefits of fostering partnerships between schools of business in Alberta could be significant. Collaboration between schools would increase access for learners by allowing flexible pathways to career-relevant education. Additionally, collaboration would promote significant resource savings among the schools. Last, partnerships with other schools offering accounting programs would align with the strategic direction of the Province and serve to move toward the mandate of seeking opportunities to enhance partnerships within Campus Alberta.

Promotion of Business School Outcomes

In addition, the challenge of engaging a sufficient volume of learners to complete their studies with career-relevant knowledge, the last thing academic administrators need is to convince employers that their graduates are “good enough.” This study demonstrated an obvious gap in understanding relative to their beliefs about the differences between the polytechnic institute and the university. The discontinuity of cultures between polytechnic institutes and universities was apparent in the analysis of the findings. Most markedly, the descriptors of program content, student characteristics, and faculty qualification were alarming.

Additionally alarming was the scarcity of literature surrounding the studies in this area. Some discussion relative to discontinuities in higher education focused more on differences between teaching practice and the individual learner and on “training” versus educating (Malcolm & Zukas, 2001). No significant connection could be transferred to the very apparent

gap between the perception and the reality of differences between the polytechnic institute and the university.

Academic administrators of polytechnics in particular should consider the advice of employee participant A who stated that “given the contemporary evolution of the polytechnic, it would really behoove them to talk... to the business community about... the sorts of things students are learning as opposed to just talking about the product.” For example, the message about small class sizes at the polytechnic has been received by audiences as represented consistently in the views of the stakeholder groups. However, the message about the innovative teaching activities and real life experiences in the classrooms has not been heard by employers. Administrators need to promote student classroom experiences and successes along with a message related to the four-year baccalaureate degree. The communication should be that, as employer participant C mentioned and as reported in Chapter 4, since the degrees are both four-year degrees and both offer curriculum approved by the Province, the parchments are equivalent.

This advice is crucial to academic administrators who strive to meet the difficult task of juggling resources to ensure efficient operation of schools while developing graduates who are in demand by employers. Without the confidence and understanding of employers, program graduates may be left frustrated and unemployed. This would not be a desirable outcome for leaders of business schools in Alberta who compete ferociously for students.

Future Research

The challenge of increasing the volume of learners who complete their studies with career-relevant education in order to meet the demands of the labor market is one that is unlikely to subside in the near future. This study identified areas in which additional research could be

undertaken in an effort to provide academic administrators with the tools to more accurately inform strategies related to curriculum design and appropriate allocation of limited resources. Specifically, three areas were identified that would advance the understanding of PSIs offering four-year baccalaureate accounting degrees in Alberta: a rigorous study of the costs and benefits of increasing real life experiences in the classroom; a study of the impact of collaborative accounting degrees in Alberta; and research to further understand the notion of discontinuity of cultures amongst the PSIs in Alberta.

In order to enhance the development of career-relevant education, a deeper understanding of the impact of real life experiences on pedagogical activity is necessary to inform curriculum design. University faculty participant A stated that

we have to be able to broaden the scope of the students thinking ability and that means the critical thinking of the students so that we are not only training them for the jobs that are now at hand but for the jobs that appear in the future in accounting ...if we can teach that, then it becomes relevant.

Specifically, further work could investigate the detailed workload impact of increasing real life experiences into teaching activities used in accounting students' classrooms, particularly coupled with the effects of class size from a financial resource and human resource perspective.

Academic administrators would benefit from the findings as these would inform appropriate resource allocation.

Additionally, more study to understand impact of collaboration within business school programming relative to collaborative accounting baccalaureate degrees is needed. This study is inspired by the recent amalgamation of the three accounting designations into one designation

and can provide key insights to inform strategies surrounding efficient resource usage. This would be particularly important to administrators as they are consistently faced with limited budgets.

Last, it was observed that literature was scarce in the field relating to information about polytechnics, specifically; and literature relating to the discontinuity of cultures between PSIs was virtually non-existent. Canadian studies on these topics were absent from the literature as well. Future studies would serve to inform leaders of business schools' strategy making, particularly with a view to serve employability of graduates and to promote understanding amongst PSIs.

Conclusion

Two years ago in March, 2013, post-secondary institution senior administrators received the news that funding provided by the Province would decrease dramatically for the next fiscal year. Today, the same post-secondary senior administrators are waiting with trepidation to hear the same expected news – that budgets will be critically reduced, once again forcing academic administrators to prioritize and develop strategies to meet the vision set forth by the Province and to meet the labor demands of the marketplace. Research is vital to inform strategies and fortify the response of academic administrators.

This study, underpinned primarily by Constructive Alignment Theory (Biggs, 1996) and supported by Curriculum Process Theory (Stenhouse, 1975), sought to learn more about the notion of career-relevant education with respect to four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences between polytechnic institutes and universities. Utilizing the case study method, this research explored two post-secondary sites

located in the geographic area of Calgary, Alberta; namely, SAIT Polytechnic and the University of Calgary. Semi-structured interviews were conducted with participants from three stakeholder groups—faculty, recent graduates, and employers—and a document analysis of course outlines was undertaken.

Four categories were provided by the initial findings: characteristics that make a four-year baccalaureate degree career-relevant education; teaching activities that support relevance; assessment activities that support relevance; and similarities and differences between polytechnic institutes and universities. A conceptual framework was initially offered that indicated teaching activities and assessment activities were thought to be moderating variables that impact program relevance. As a result of the study findings, three additional elements were added to the framework and the notion of the Ecosystem of Relevance was developed to assist academic administrators consider the elements of teaching activities, assessment activities, real life experiences, resources, and feedback loop to inform their strategies related to curriculum development and, ultimately, career-relevant education.

In this chapter, four implications were discussed to address the issues revealed in Chapter 5 and suggestions were offered to assist academic administrators in their task of developing strategies related to career-relevant curriculum development, maximization of access, and the efficient operation of their schools.

The first implication discussed was the impact of real life elements and resources to teaching activities and assessment activities. Real world elements heighten relevance by increasing engagement and promoting critical thinking. Further, from the participants' reports it was understood that resources, including financial, human and physical infrastructure, impact

relevance as they are influencers of class size, physical environment, and workload. It was recommended that administrators seek to understand the costs and benefits of developing career-ready graduates.

Next, collaboration of business schools and industry partners was presented. The findings that a misalignment of the stakeholders' views of the characteristics that composed career relevance for stakeholders was evident in the data and that teaching activities were unimportant to employers in the field of accounting were of significance. It was suggested that business school administrators seek ways to collaborate with industry. This collaboration would enhance career-relevant curriculum development and would enhance reputational value with potential employers of graduates.

Following this section, the collaboration of business schools with other business schools was introduced. The finding that program content, particularly for basic knowledge and technical skills, was consistent amongst PSIs (especially given consideration of the role that professional accrediting bodies play in standardizing the practice of accounting) initiated the proposal for administrators to consider collaboration and partnership with other schools of business offering similar programming for their students. This would serve to meet the needs of learners by providing maximum flexibility while promoting economies of scale for resource utilization of schools.

Last, the promotion of business school outcomes was examined. Prompted by the disquieting discovery in the findings that there is a clear discontinuity in the culture between the polytechnic institute and the university, academic administrators and, in particular, polytechnic administrators, were urged to promote the experiences of their students while at the school rather

than just focusing on parchments. Significant work needs to be undertaken in order to shift paradigms of employers and academics alike.

The final offering of this chapter was to suggest potential areas of importance for future research efforts. Three areas of future study were proposed: a rigorous study of the costs and benefits of increasing real life experiences in the classroom; a study of the impact of collaborative accounting degrees in Alberta; and research to further understand the notion of discontinuity of cultures amongst the PSIs in Alberta. This additional research in these areas would provide academic administrators with understanding to more accurately inform strategies related to curriculum design and appropriate allocation of limited resources.

It is indeed an exciting time for academic administrators as they continue to be constantly tested and challenged by a multiplicity of circumstances seemingly beyond their control. Increased competition for students, commoditization, globalization, and ongoing scarcity of funds combined with the economic realities of the labour force weigh on the minds of school leadership teams tasked with developing business plans to meet the current and future needs of a variety of stakeholders. It is hoped that this study has served to provide some insight into curriculum design and that it may inform future strategy development by those leaders of schools of business offering four-year baccalaureate degree programs. Perhaps the best advice of all is provided by Jim Collins as the Stockdale Paradox, “Retain the faith that you will prevail in the end, regardless of the difficulties AND at the same time confront the most brutal facts of your current reality, whatever they might be” (Collins, 2001, p. 86). There is hope.

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APPENDIX A

Types of Cases (adapted from Baxter & Jack, 2008, p.547)

Type	Definition
Explanatory	This type of case study would be used if you were seeking to answer a question that sought to explain the presumed causal links in real-life interventions that are too complex for the survey or experimental strategies. In evaluation language, the explanations would link program implementation with program effects (Yin, 2003).
Exploratory	This type of case study is used to explore those situations in which the intervention being evaluated has no clear, single set of outcomes (Yin, 2003).
Descriptive	This type of case study is used to describe an intervention or phenomenon and the real-life context in which it occurred (Yin, 2003).
Multiple-case studies	A multiple case study enables the researcher to explore differences within and between cases. The goal is to replicate findings across cases. Because comparisons will be drawn, it is imperative that the cases are chosen carefully so that the researcher can predict similar results across cases, or predict contrasting results based on a theory (Yin, 2003).
Intrinsic	Stake (1995) uses the term intrinsic and suggests that researchers who have a genuine interest in the case should use this approach when the intent is to better understand the case. It is not undertaken primarily because the case represents other cases or because it illustrates a particular trait or problem, but because in all its particularity and ordinariness, the case itself is of interest. The purpose is NOT to come to understand some abstract construct or generic phenomenon. The purpose is NOT to build theory (although that is an option; Stake, 1995).

Instrumental	Is used to accomplish something other than understanding a particular situation. It provides insight into an issue or helps to refine a theory. The case is of secondary interest; it plays a supportive role, facilitating our understanding of something else. The case is often looked at in depth, its contexts scrutinized, its ordinary activities detailed, and because it helps the researcher pursue the external interest. The case may or may not be seen as typical of other cases (Stake, 1995).
Collective	Collective case studies are similar in nature and description to multiple case studies (Yin, 2003)

APPENDIX B

Interview Protocol



Interview Questions

Study Title:

Relevance of Accounting Baccalaureate Degree Programs in Alberta: A Comparative Study of a Polytechnic Institution and a University

Thank you for volunteering to be part of my research. The purpose of the research is to gain insight into the relevance of four-year baccalaureate accounting degrees and to discover pedagogical similarities and differences amongst polytechnic institutes and universities. At no time will your responses be judged or evaluated and you will not be at risk of harm. You may opt out of answering any question. The interview will take approximately 1 hour to complete. I will be assigning a letter pseudonym, such as Participant A, to each interview.

The results from this study may be reported in professional or academic presentations, web postings, reports, articles, book chapters, and a power point.

1. Which stakeholder group does your viewpoint best represent?
Employer? _____ Recent Graduate? _____ Faculty? _____

1a) If Faculty: Do you teach in a polytechnic? _____ at a university? _____

2. Given the definition of relevance for purposes of this study as “relevance - the extent to which programming is in line with market expectations” - what are the characteristics that make a four-year baccalaureate accounting degree relevant education?

3. What teaching activities support relevance?

Probe:

3a) Can you provide some specific examples?

3b) How do these activities support relevance?

4. What assessment activities support relevance?

Probe:

4a) Can you provide some specific examples?

4b) How do these activities support relevance?

5. Are there any similarities or differences between polytechnic institutes or universities?

Probe:

5a) How are they similar?

5b) How are they different?

5c) Can you provide some specific examples?

5d) How would your response change if we weren't talking about accounting education specifically?

6. Do you have any questions for me? Thank you for your time and comments. Explain member check process.