Barriers to the Teaching of Skills in the Greek Higher Education Accounting Courses: Insight from Accounting Teachers

Sofia Asonitou¹,a

¹Department of Business Administration, Technological Educational Institute of Athens, Athens, Greece

aCorresponding author: sasonitou@teiath.gr

Abstract: The present article analyses the responses of accounting teachers regarding the introduction of professional skills in Greek Higher Education Institutions (HEIs). The main themes of the interviews questions included the importance of professional skills for accounting and business administration students (ABA), the skills’ gap between the actual and the expected skills of the graduates as well as the barriers to the introduction of soft skills in the accounting courses. The development of skills and competences in parallel to subject knowledge (hard skills) has been a prerequisite to the curriculum of HEIs in Greece. This prerequisite signifies a paradigm shift from the teacher-centred to the student-centred education. The author conducted interviews with accounting teachers from Universities and from Higher Technological Educational Institutions. The analysis of the interviews revealed the teachers’ attitude towards skills introduction as well as the obstacles to their efforts that derive from multiple sources: the structure of the educational system, the teachers and the students.

Keywords: Skills, higher education, accounting, barriers

1. Introduction

European Union (EU) [1] and the Bologna Process [2] constitute the main drivers of reforms in the Higher Education Institutions (HEIs) in Europe the last decades. Higher Education all over the world is being under continuous changes in order to keep pace with the fast moving globalised economic environment. European Higher Education Area (EHEA) which was formed after a decade from the Bologna Declaration aims to support the 47 participating countries to adapt their higher education systems, to increase their compatibility, to modernize their structures and to develop strong quality assurance mechanisms.
The European Credit Transfer and Accumulation System (ECTS) is one of the tools that was created by the Bologna process in order to concentrate focus on learning outcomes and through them on the skills and competences of students and graduates. Introduction of the ECTS declares the volition of European citizens to further unitization of their nations, through the educational convergence and mobility of students and teachers. Mobility requires comparability of studies and measures to compare them. Credits (ECTS) reflect the students’ workload in order to attain the desired learning outcomes which include knowledge, skills and competences that will enhance employability of HE graduates [3].

Culture creates a unique context and constitutes a decisive factor that affects the way each individual nation attempts to converge with the EU common objectives. The Greek educational context has its own attributes and it is useful to examine whether and how it attains to the European principles regarding the introduction of employability skills in the curriculum. Although Greece has adopted almost all relevant laws that consequent upon the Bologna Agreement and the guidelines of EU however it is necessary to investigate the extend that these laws have or can become part of everyday reality in Greek HEIs [4].

The present study refers to the examination of the application of ECTS system in the Greek HEIs not from its technical aspect but from its “real everyday” implementation through the teaching of skills and competences in the accounting courses. This is an important issue for the future of young people because “graduates too often discover that they do not have the skills and competences they need for their future careers” [5] (EC, 2015, p.3). Education and specifically accounting education in HEIs should support young generation to strengthen their employability prospects and find their place in the labor market and society as a whole.

This paper presents the qualitative results from the survey conducted in order to examine the response of Greek HEIs to the European policy to reform curriculum towards a student-centred educational direction by focusing on learning outcomes and most specifically on the skills and competences of accounting students.

The structure of the present study is the following: After this introduction the author presents the literature review in section 2. Section 3 refers to the research method. Section 4 focuses on the analysis and the results while Section 5 discusses the implications and the conclusions.

2. Literature Review


Accounting teachers, policy-makers and employers agree that the introduction of employability skills in accounting curriculum have significantly positive effects on students’ education and on graduates’ preparation for their professional life [12] [13] [14] [15]. Accounting education that includes not only strictly technical accounting knowledge but also professional skills is conducive to the overall enhancement of their professional identity [16], and their ability to support decision making and contribute to the advancement of new management accounting techniques [17].
The transformation of the accounting profession entails the participation of accountants in cross-functional management teams and active involvement to the decision making. This necessitates them spending more time communicating with others, meaning that good interpersonal skills should be part of their fundamental characteristics.

Many researchers have attempted to rank the most important skills for accountants and identified 27 competences required for successful practice, at least seven of which were content-based, requiring additional knowledge of accounting, auditing, tax and business. Most of the rest were skill-based competences that can be grouped into five skill categories: written communication, oral communication, group work and people skills, critical thinking, and the ability to work under pressure. May, Windal and Sylvestre (1995) indicated that, among the three groups of skills (intellectual, communication and interpersonal skills), communication skills has attracted the greatest attention in the literature, possibly because the intrinsic nature of accounting tasks involves communicating. Albrecht and Sack (2000) as well as IMA (1999) [31] and IFAC [32] found the most important skills to be: analytical/critical thinking, written and oral communication/computing technology, decision-making, interpersonal skills, continuous learning, and teamwork. De Lange, Jackling and Gut (2006) also detected the prominence of communication skills, problem-solving and broader knowledge and experience. Pan and Perera (2012) meanwhile, surveyed market expectations with regard to skills and competences in Australia, the top three of which were found to be communication, problem-solving, and time management, and compared them with the undergraduate accounting course of a prominent Australian university.

The 21st century is characterized as the “knowledge age” rather than the “information age”. In this competitive environment, accountants need effectively to position themselves as the experts of knowledge management by thinking globally and in a way that provides clients with value added services.

In Greece the subject of introducing professional skills in HEIs accounting courses is starting to emerge. For the purpose of the present research, professional skills included: communication skills, interpersonal skills, problem-solving skills, pressure and time management skills, information technology, and professional values.

3. Research Method

The purpose of the qualitative research interviews in the way they were used for this research, have been to understand themes of the lived daily world from the accounting teachers’ own perspectives. The structure of the research interview involves specific approach and technique of questioning as well as various aspects in their main structure. These aspects describe how the topic of the interview is the everyday lived world of the interviewee, while the interviewer attempts to register and interpret the meaning of what and how it is said. Furthermore the aim of the interview is not the quantification. On the contrary the aim is to acquire descriptions of specific situations not general opinions. Ambiguities in the interviewees’ statements may appear which in turn reflects contradictions in the world the participant lives in.

Saunders et al. (2007, p. 313) suggest that, in an exploratory study, conducting non-standardized interviews can help researchers to “find out what is happening and to seek new insights”. Qualitative data can be used not only to reveal
and understand the “what” and the “how” but also to place more emphasis on exploring the “why”. 6 semi-structured interviews were conducted and manually analyzed. Semi-structured interviews were selected because they can provide researchers with higher level of independence to ask more complex and in-depth questions and to observe important issues related to the topic under investigation [43], [44].

The accounting teachers in the present study responded to the following questions: 1) How important is the introduction of professional skills into the curriculum of accounting courses? 2) What is the graduates’ performance in relation to professional skills in Greece? 3) Is there a gap between the actual and the expected skills’ level of accounting graduates? 4) If you would decide to teach skills how would you integrate these into the accounting curriculum? 5) Are there any barriers that prohibit the introduction of skills into the HE accounting courses in Greece?

Purposive sampling was chosen for this research. The accounting teachers volunteered to participate in the interview process during previous quantitative phase. The author included in the qualitative phase 6 teachers who represent Universities and Higher Technological Educational Institutes), Athens area and Central Greece, tenured, not tenured, Assistants, Associates and Professors, and the departments (Business Administration and Accounting departments).

Kvale (1996) [41] suggests that issues of verification of a study should not be limited to some separate stage but should be addressed throughout the entire research process. Reliability and validity are two conceptual issues that are relevant both to the quantitative and the qualitative research. Reliability concerns the consistency of the research findings and whether alternative researchers would reach similar results [45]. Kvale (1996) refers to this case only when the interviewers have different levels of sensitivity and low knowledge levels of the subject.

In order to deal with the interviewer bias an interview guide was prepared. Most questions were open-ended that according to Easterby-Smith et al. (2002) [46] should help to avoid bias and would allow the interviewee to introduce new material as judged appropriate by the participant. This type of questions also provides plenty of freedom for the respondents to organize and unfold their opinions. Probing questions were used to further clarify possible confusions. Appropriate behavior by the researcher was undertaken in order to eliminate bias like gestures, comments, and projections of her personal views [47].

A neutral tone of voice was used as much as possible and reasonable time was given to respondents to develop their answers. The interviews were tape-recorded in order to avoid misunderstandings and to help the manual processing of the material.

To ensure validity of the present study a second researcher was used who double-checked and analyzed around 20% of the processed data about consistency on coding themes. Additionally, the processed data were sent back to the interviewees and the researcher asked from them to verify the accuracy of the interpretation of their viewpoints and beliefs. The analysis was done manually and comprised around 150 pages of transcribed data. The time, place and duration of the interview were agreed prior to the meeting to be of convenience to the participants and largely were done at their places. The duration of the interviews was between one and two hours. In the first five minutes of the interview meeting the researcher informed again the participants on the scope of the investigation project and reassured them on the confidentiality and anonymity of the data discusses.
4. Qualitative Analysis and Results

The mode of interview analysis depends on issues like the content of analysis, the subject matter of the interview and the purpose of the interview. The theoretical conceptions of what is investigated should define the decision of how – the method to be used for analyzing the content. In case of an explorative project the most appropriate method to pursue the different interesting aspect of the individual interviews is to interpret them in greater depth [41].

One of the most challenging parts in qualitative research involves organizing the mass of qualitative data collected into meaningful and related parts or categories [48] [49] [50]. The procedure includes the following activities; categorization, “unitizing” data, recognizing relationships, developing categories, and developing and testing theories to reach conclusions [43] [51] [52]. For the present analysis the author read repeatedly the transcribed data, seeking to distinguish explicit notions or concepts discussed by the interviewees. The next step involved labeling the paragraphs, phrases or sentences with the appropriate category (open coding). Careful reading of the data led to the interpretation of the participants’ views about each element which are presented below.

4.1. Acceptance of Bologna Principles and EU recommendations

Overall attitude towards the Bologna Principles has proven positive both by the quantitative and the qualitative analysis. Teachers not only look at the Bologna Process as important to reach European unification but also as a means to improve the educational process within Greece (Bologna occasionally is used as an excuse to make internal reforms):

“Definitely I agree, I believe that Bologna is in the right framework, the right direction to improve education at Greece”.

Teachers notice that there are objections to the Bologna Process among academic community which are directly related to the educational debate that has started many years ago; “education for employment or education for knowledge acquisition”:

“Some teachers are against Bologna concept and this is a big thing in Universities ... for some teachers University knowledge should be totally theoretical, while on the contrary, professional skills, is more technical knowledge, and should not be provided by Universities”.

4.2. Importance of Professional Skills

As expected accounting teachers agreed with the teaching of professional skills in the accounting curriculum:

“... education is expensive... its aim is both to widen culture but at the same time it aims to support young people to succeed in the professional field”.

In some occasions teachers were not confident how skills could be used or what “skills” really mean:

“Visual aids are useful and some people use them, I use them, and I anticipate them as useful technical tools. I wonder, as a skill, how can we see it besides a technical tool that supports... ehhh... the teaching of the course?”

4.3. Exhibited Performance of Graduates

Accounting teachers believe that graduates’ performance is lower than medium. Teachers highlight the tendency to provide accounting students only with strict
technical knowledge. Students usually do not solve unstructured problems and do not receive the proper skills that would support them in participating at decision making at a later stage of their career:

“We as teachers provide good technical knowledge to our students, to know the laws, the tax issues…ehhh…to do well all the accounting postings but we do not teach them how to be supporters at decision making, …maybe because we give too much weight at the technical training but I have the feeling that there is a lack towards other tools and skills which…ehhh…would help accountant to function as a business advisor”.

Teachers mentioned the gap between the actual and the expected level of skills by graduates. Also they referred to the personal and sporadic efforts by some teachers to cover this gap.

4.4. Accounting Curriculum

Accounting teachers believe that skills should be taught simultaneously with the technical-accounting knowledge however they did not agree with the integration into all subject areas. Most of teachers indicated the usefulness of a skills’ course at the early semesters of studies:

“There should be one course dedicated to skills, so that students and teachers can appreciate the significance of this subject… in later semesters the teachers can make the proper connections of their course to the skills already acquired by students…”

4.5. Barriers to Skills Development

Accounting teachers indicated various barriers to the introduction of employability skills within accounting courses. Barriers are multiple and originate from top and middle management of HEIs, the missing policies, the teachers themselves, the students and others.

4.5.1. Barriers from the system

a. Communication problems

Teachers concentrated on the communication problems within HEIs. Dissemination of information about skills development and learning outcomes has been problematic. The teachers have not connected ECTS with the learning outcomes. Also teachers confirm that they miss information on the relevant laws about the skills development. Teachers ignored the connection between ECTS, skills development and learning outcomes. ECTS were “imposed” rather as a technical – mechanical calculation by the top management for a vague unknown reason:

“I am not aware of the law about introducing skills alongside with ECTS…I do not know how teachers are informed in other countries but here there is a gap on information about changes on education. I know about credit units… all the rest you talk about…ehhh… has never happened any conference or meeting in our department about the issues you are referring to… “.

b. Lack of clear Policy

Teachers underline the lack of an organized and clear policy that would notify and would support the development of skills. If there is no a principal plan with established procedures then the information cannot circulate. This issue was cited at least at eleven different instances during discussions with teachers:
“...possibly the members of management are aware of them...so it is something that there was not a clear policy and...we can say regarding the application of these was not given through a definite direction... that is somehow to force you to do it, to ask you, to put it as an unambiguous target”.

c. Lack of Planning, Support and Coordinated Efforts

More coordinated effort is needed in order to make the difference. Personal and sporadic efforts do not produce noticeable results. Also teachers refer to the Bologna experts who in most Institutions did not respond to their duties as expected. Teachers either ignored their existence or had never received any information from them:

“These Bologna Experts at the institutional level I have never heard of or never met them”.

d. Lack of Motivation

Teachers argue that the establishment of reforms goes in parallel to proper motivation. Since there are no motivations from the system like promotion criteria, no other (financial) rewards, not even strict obligations to follow, then they believe it is normal not to act, not to take initiative and to keep the status quo:

e. Lack of control and sanction system

Teachers point to impunity, lack of control and sanction system as some of the most important barriers for reforms. There are no sanctions if a teacher or administrative employee performs badly and there are no consequences if a person does not perform his duties adequately.

The propensity to ignore the laws is acknowledged as one of the reasons that skills have not been incorporated in the Greek HEIs:

“One of the reasons that skills have not been integrated in the curriculum is that in Greece several laws are voted but not applied. It is not only the issue that we discuss now but in general issues about education are not applied although the parliament has voted for them”.

f. Imported Institutions – Distorted practices

There were many instances in the past that the nation has imported institutions which were successfully implemented abroad. These were imported in the country with the hope to alter the status quo and improve local conditions. However this has not been a successful practice in most of the times. Teachers argue that the local “system” will “absorb” or “distort” any practices and efforts which are not in line with the established local interests. The imported practices end up violated and distorted and consequently it looks appalling to the people who may resist them forcefully:

“In Greece we manage to pillory every ...every institution, anything...we introduce institutions from abroad... and we mangle them, we rape them at the worst degree, consequently there is an impression that...whatever change is coming...is done for bad. While it should be the opposite exactly, we should ourselves ask for change, but when you are supposed to establish something good and you do it in the wrong way and for wrong purposes, it is reasonable that people resist...”

g. Lack of Space and Equipment

Teachers pointed to lack of space and proper equipment as barriers to skills development. This issue hinders the application of any innovative teaching methods in the classroom:
"In the course that I teach, financial statement analysis, I have 300 students, so there is no possibility to have teamwork and presentations”.

4.5.2. Barriers from the teachers

a. Skills versus Knowledge – Are professional skills proper to teach in HEIs?

Discussing with teachers revealed contradictions in their own words. Occasionally it was not easy to figure out if they were in favor of skills development or not. I had the feeling that they agreed to skills introduction sometimes because they felt it was the expected thing to say but they did not “really” felt this to be important.

b. Teachers’ own professional skills

Teaching professional skills presuppose that the teacher has himself good professional characteristics. Adopting new teaching methods, being open minded for new initiatives, discussing on teaching issues implies professional attitude and strong professional skills. Not all accounting teachers have strong professional qualities as the interviewees notice. They admit themselves how they miss certain attributes like the ability for team work, coordination skills, time management and other skills.

Lack of professional skills and micro-politics could be the reason for an attitude based on envy, vanity and personal quarrels with serious implications for the overall progress and function of faculties. Personal ambitions can sometimes stop or change direction to collective policies as is the case with the credit units:

“There were departments until recently which did not want to have credit units...why? ... Because teachers did not know which courses would have half credits. In the ECTS system there are half credit units. No one teacher would accept his course to have half credits. So you see it is not only a matter of being informed on a subject, there are other issues behind”.

c. Maintain the Status quo

Not only top management is concerned to maintain the status quo but teachers themselves also. Any reforms that would oblige them to work more or to work up to the required standards, or put them under evaluation criteria, are not welcomed and every effort for change will face strong opposition. The following phrase is characteristic:

“I am leaving in 5 years with my pension...I do not need evaluation...”

d. Institutional inertia

Teachers talk about the apathy towards innovations and reforms that lead academics to “institutional inertia”. People do not believe any more in successful reforms therefore they stay apathetic and indifferent. Moreover it may happen that reforms instead of positive efforts provoke negative reactions.

e. Teacher training

Lack of teacher training is identified as one of the barriers to skills development. They notice the absence of an academic unit dedicated to academic issues within HEIs. Teachers indicate the lack of a team that would meet and discuss about
accounting education, interpersonal relationships, seminars and skills in accounting education.

**f. Not attending Laws**

The fact that we all accept in Greece is that some laws are voted but not followed or are followed selectively. This has as a consequence some issues to be left with the “patriotism” of teachers. That is conscientious people who want to try for the best only driven by their inner need to see things improved.

“...How can we discuss issues any further, when teaching is left at the feelings of patriotism of the teachers?”

**g. The teaching methods**

The teaching methods are limited basically to lecturing which is a useful method but not appropriate for interactive and active learning:

“Lecturing is the most usual teaching method that I use and what I hear from colleagues it is also in other institutions”.

**h. Can skills be taught or they are traits of character?**

Contradictions about the teaching of skills appeared during the discussions. From the one side teachers admitted how important are skills and how much these should be included in the accounting curriculum and from the other side they expressed their inner belief that skills are “inherited characteristics”. Either you are born with them or not. Accounting technical education is sufficient for the proper skills’ development:

“In principle, I believe that all is dependent on the student and professional skills and everything can be acquired during the teaching of the theory of the course”.

4.5.3. Barriers from the students

**a. Students’ political organizations**

Teachers believe that the students’ extreme political organizations have been a major barrier to Bologna requirements and implementation and to other innovations at HEI. They form groups that have repeatedly used violent means to block meetings, conferences, reward events and career days:

“One of the reasons that university is not connected to the market, is the reaction of the (extreme) left party organizations, I would say exclusively of the left party, and I do not say that because I have something against left party but it is a fact...ehhh”.

Students’ reactions may be very intense and sometimes they lead to destroying conferences, career days and other events. We should notice that extreme groups may be of the right or the left ideology:

“Students react exceedingly to any efforts for change. During a day conference that we held in our institution, students from extreme political organizations, came into the conference room and provoked violence and disturbance. The conference was blocked and since then we are obliged to hold our conferences outside University from the fear of riots”.

**b. Students’ Lack of Readiness**

Students graduate with low grades or extend their studies significantly. Their motivation is merely to obtain a “paper-degree” rather than to acquire the real knowledge and skills behind it. The reasons for the students’ lack of interest are located primarily in the educational system, which does not always permit students...
to study the subject they desire. Other reasons include Greece's economic model and the parents' attitude that "influences" their children to follow their profession, irrespective of their children's inclination or desire. The students comment that they are bored in class and that the teachers should find ways to trigger their interest. Students adopt a "passive attitude" towards the learning experience.

c. Rate of Absenteeism

The high absenteeism rate is a further barrier towards skills development. Teachers rarely have the same cohort of students in the classroom. Interestingly, the students themselves, in the interviews and informal discussions, express a desire for course attendance to become mandatory for students.

d. Students' Learning and Cultural Background

Students who are unaccustomed to active learning will not easily respond to it. Innovations should start from primary school so that, by Higher Education, the students will accept and respond to them; otherwise, they will react in a negative way.

Some students lack ethics and respond inappropriately to their teachers, who finally prefer to play safe: "I would like to introduce other teaching methods in my class but I would face problems from the students. Students deride, taunt and mock. I do not know if it is a matter of immaturity or lack of a background education which they should have acquired from school". Teachers who have tried to introduce innovations have had several problems and received low evaluation ratings by the students who prefer to be "passive" that active learners.

5. Conclusion and Implications

Interviews constitute one of the most fruitful methods in order to uncover hidden concepts and attitudes. In the present study rich data were revealed through the analysis of the participants' interviews that had not been identified during the quantitative analysis. As it was expected, teachers agreed on the importance of professional skills and also they recognized the gap between the actual and the exhibited skills of graduates. Accounting teachers indicated a variety of barriers for the incorporation of professional accounting skills which arise from the system, educational or political, the teachers themselves and the students. These include lack of effective communication within HEIs, lack of explicit policy, planning and coordinated efforts that would support the development of skills, lack of promotion criteria and impunity in case of non-conformance to rules.

The "top-down" approach to implementing changes and new institutional reforms were notified as the reason for many ineffective policies within the educational system. Students have their own share in the barriers for the skills development although they incur the educational dysfunctions from the primary school to the higher education.

Accounting teachers' opinions on the importance of skills, the skills' gap and the plethora of barriers to the skills development highlight the urgency for further exploration of this important issue in the Greek Higher Education accounting environment. The opinions of other stakeholders (employers, students, accounting practitioners) should be as well investigated.
References


